

Previous references.

G. 7. 260-08-192
 284-06-1 to 8, 10 & 1909.
 LR 607-03-
 (Police)

File No. 179-56

Serial Nos. 110

1614

Later references.

Pol. 25-10. 1-16-B.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 to 14

Part B. for March 1910.

SUBJECT.

Embezzlement of Govt. money by Ramaswamy Naidu, writer, Kolar Kasaba Police Station.

Table of Contents

From the Dy. Commr. Kolar. No. 7713/396 of 29-4-07

Forwards copy of letter no. 266 of 28-4-07 from the Asst. Supdt. of Police Kolar dt. ament the embezzlement of Govt. money to the extent of Rs 1211-4-7 by Ramaswamy Naidu, writer Kasaba Police Station Kolar.

2. To the Dy. Commr. Kolar and the S.G. of Police No. 93601-287-5-07

3. R. S. 58 Awaits further report in the matter and directs the Dy. Commr. to watch the investigation of the case and take timely measures for securing the recovery of the embezzled amount

3. From the S.G. of Police No. $\frac{6}{1}$ & 2-7-07

Forwards a copy of the judgment in the case.

4. To the Deputy Comr. Kolar No. J 69 & 6-7-07

Requests him to expedite the further report promised by him

5. From the S.G. of Police No. $\frac{4703}{433}$ & 18-1-08

Requests that the copy of the judgment forwarded with sl. 3 may be returned.

6. To the Dy. Comr. Kolar No. J 2261 & 25-1-08.

Returns the copy of the judgment

7. To the Dy. Comr. Kolar No. J 2309 & 1-2-08.

Enquires what steps are being taken to recover the embezzled amount

8. From the Dy. Comr. Kolar No. C 337 & $\frac{9}{13}$ -2-09.

Forwards copy of his letter No. C 336 & $\frac{9}{13}$ -2-09 to the S.G. of Police with a copy of its enclosure regarding the embezzlement

9. To the S.G. of Police No. J 2717 & 13-3-09

Calls for a report on the letter No. C 336 & $\frac{9}{13}$ -2-09, from the Dy. Comr. Kolar to his address

10. To the Comptroller No. J 2718 & 13-3-09.

Calls for his opinion, as to whether any further checks are necessary to prevent such defalcations in future

11. From the D. Magr. Kolar No. $\frac{6063}{224}$ & 8-3-09

Forwards enclosures to sl. 8

12. From the Comptroller to Govt. No. 78 & 6-7-09.

States that it is not the present system in vogue of drawing the Est. Bills & of ~~the~~ disbursement of pay that led to the defalcations but failure of duty on the part of the superior officers

13. From the S.G. of Police No. $\frac{513}{61}$ & 17-7-09.

Agrees with the Dy. Comr. Kolar in his opinion in the matter & forwards a statement of officer who failed to exercise check in the matter.

14. To the S.G.P., Rev. Comr., Comptroller to Govt. Dy. Comr. J.D. & other heads of Dep't. No. J 2571-616 & 5-3-10

Passes order in the above case.

GENERAL AND REVENUE SECRETARIA

(Police)

NOTES.

File No. 179 of '06

FILE HEADING.

Embezzlement of Govt. money by Raina.
swamy Naidu, writer, Kolar Kasaba
Police Station.

From.

The Dy. Commr. Kolar

No. $\frac{7713}{396}$

Dated 29.4.07 Received 1.5.07

Diary No. J2749

Enclos. 2

Spare Copies. ..

Serial No. /

BRIEF ABSTRACT OF LETTER.

forwards copy of letter no 266 of 28.4.07
from the Asst. Supdt. of Police, ~~Kolar~~ Kolar at
about the embezzlement of Govt. money
to the extent of Rs 1211-4-7 by Ramaswami Naidu
writer, Kasaba Police Station Kolar.

NOTES AND ORDERS.

1. Subo. The Dy. Commr. promises
to send a further report. May it be
awaited? -

3.4.5.07 SN/3/5/07 Yes, after this is seen by the second Commr
send. to 2nd Commr

3/5

Notes—First sheet.

3 Ask the D.C. to watch the investments
& take touch measures for the security of the

Serial
No.recovery of the embezzled
amount.

M/V

3/5/07

4 Punjab draft
4/55
Sub draft order is subdSM
4.5.076 Issue
4/5

- 2 To The Dy. Comr. Rolar & The J. & P. Police no. J3401-2
8/7.5.07

Awaits the further report &
directs the Dy. Comr. to watch the
investigation of the case and take
timely measures for securing the
recovery of the embezzled amount.

- 3 From
The J. & P. Police no. 4 of 2.7.07

forwards a copy of the judgment
in the case.

The accused has been convicted
and sentenced to undergo 27 months'
rigorous imprisonment in all and to
pay a fine of Rs 300 and in default
to undergo 6 months' further rigorous
imprisonment. The further report promised
B.G.
4.7.07 by the Dy. Comr. has not been received.

Subd. for orders. It is not known what

ackn

SM
4/7/07

Serial
No.

has been taken to recover the embezzled amount, which comes to Rs 1150. The fine levied was only Rs 200.

SR 4/7/07 - 8 Ask the D? Magistrate to capture the further report promised by him

SR 4/7/07 9 Subo. with a draft as directed

Ying.
9/1-

SR 4/7/07 10 Issue

4 Draft issued to the Dy. Comm. Kolasa no. J.69.10/16.7.07

5 from The D. G. of Police no. 4703/433 D/18.1.08

Requests that the copy of the judgment forwarded with sl no. 3 may be returned.

11 Subo. The D. G. wants the copy of the judgment "at the earliest convenience". May it be returned after the disposal of the case? A draft returning is, however, put

up. SR 22.1.08. 12 Issue - The Deputy Comm. may be asked whether the whole of the amount embezzled has been recovered and if not, to report what

9099

4

Police File No. 179 of 1906-07

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steps are being taken for the recovery of the same

23.1.08.

MMW

As to nipam...

13 Subd. with a draft

docket as directed.

14 Issue

30.1.08.

MMW

Drafted to the Dy. Commr. Kolar

no J2261035-1.2.08. J2309 of 1.2.08.

8 from The Dy. Commr. Kolar. no C.337 of 7/13. 2.09

Forwarded copy of his letter no C.336 of 7/13. 2.09 to the D. S. of Police with a copy of its enclosure regarding the embezzlement.

15 The report made by the Dy. Commr. to the D. S. of Police gives in detail the facts of the case. Subd. for order.

16 The letter under disposal gives the facts of the case completely.

The Deputy Commissioner ~~threw~~ throws the responsibility for the defalcations on certain Inspectors and Jamedars who were in charge of the Kolar Kasba Police Station. but he has not submitted the records to test his conclusions

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16 Does he give details as to the
amounts recoverable ^{from} by each of
them.

17 As the defalcations extend over
a long period (two to three years) the
deputy Commissioner probably thought
that there was no necessity to send
up the papers. In this inquiry - judging
from his report - appears to be quite
thorough and complete. If approved
draft proceedings accepting his main
conclusions, will be put up.

4th March 09. S.H.

Secretary.

18 The report may be submitted to
you for perusal. Final order
maybe passed after the D.S.
sends up his own report with the
reunds.

ceB
8/3/09

19

seen Please ask D.G. to
expedite his report.

9/8/09.

In the meantime ask the
Comptroller what he has to
say in the matter - and whether
any further checks are

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No.

necessary with a view to
prevent such defalcation
in future

WVJ

9/3/09

SH

9/3/09.

20 Subo. with two drafts -
one to the I.G. of Police and the
other to the Comptroller.

B.S.
10-3-09

21 Esser

10/8/09.

SH

9 To The I.G. of Police no. J2217 dt 13-3-09

Calls for a report in the matter

10 To The Comptroller. no. J2218 dt 13-3-09

Calls for his opinion in

the matter.

11. From The St. Maf. Koler. no $\frac{6043}{224}$ dt 8-3-09

Forwards enclosures to d no. 8.

22 Subo. The report of the
I.G. and the opinion of the
Comptroller may be awaited.

B.S.
16-3-09

W
16/3/09

yes

SH

16/3/09.

Sh
4/3

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12 From the Comptroller to Govt no. 788/6.7.09

States that it is not the system in vogue of drawing the Estt. Bills of the Taluk Police or of disbursing their pay which led to the defalcations, but failure of duty on the part of the officers concerned.

~~Subd. The report of the Inspector General in the matter may be accepted.~~

K.A.

19/7/09

13 The Inspector General of Police no 573/6.17.7.09

States that he agrees with the Dy.

Commr. of Kolar in his opinion in the matter forwards a statement showing the names of officers who failed to exercise check in the matter

~~Subd. for orders. A sum of Rs 1150-4-6~~

K.A.

22/7/09

was defalcated by Constable writer Ramaswami Naidu of the Kolar Kasaba Police Station from February 1905 to March 07. This he was able to do by overdrawals from the Taluk Treasury. He was tried in Kolar sessions cases nos 17 & 18 of 06 & was sentenced in all to 36 months' imprisonment & to a fine of only Rs 300 on the principle that the probable capacity of the accused

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No.

to pay, furnishes the true measure of the fine to be imposed irrespective of the actual amount embezzled or misappropriated.

24 The Dy. Commr. of the Kolar Dt. attributes this fraud partly to the shortcomings of the procedure laid down, from time to time, for the preparation & cashing of the bills and the disbursement of the amount to the members of the force & partly to the reckless negligence of the officials concerned. He fixes the responsibility of recouping the amount embezzled on the following persons to the extent of the amount over drawn during their tenure of office, the Inspectors and Taniadars who draw the bills being made primarily responsible:—

Drawers of bills.

- ✓ Inspector Vasudeva Rao
- ✓ Inspector Narain Rao
- ✓ Taniadar Goud Khan
- ✓ Taniadar Madhava Rao

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No.

Countersigning officers.

Mr. A. Kriyankajya Iyer.

Mr. M. Lakshminarayanan.

Mr. S. Anantaraman.

Mr. C. V. Narain Rao.

Taluk Sheristars

M. Lakshminarayanan.

Raghavendra Rao.

M. S. Narain Rao.

Mr. C. V. Narain Rao—
who ordered the encashment
of the bill for bet-^{ts}.

[Note. No explanation seems to
have been called for from the
countersigning officers & Sheristars]

25 The D. C. states that in
apportioning the liability of
each of the above individuals
a sum of Rs 131-4-0, being the
value of a gold sootika found
in the house of the accused,
has to be deducted inasmuch
as the jewel was got prepared
from out of the embezzled
money. He considers that besides
the Taluk office the following
offices are to some extent to
blame for not exercising proper

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The officials concerned
are stated to have been
deprived of transfers.

The accountant who was
left the office of the
Supdt. has retired.

check:

The Dt Police office.

The J. G. P.'s office.

The Comptroller's office.

26 The J. G. P. Police concurs
with the D. C. in his view of the
case, leaves out the Taluk Sheristah
but it makes the following
persons responsible in addition
to those stated by the D. C.

Hd. Qr. Inspectors.

- ✓ P. R. Kalyanasundaram Mudaliar.
- ✓ P. Subba Rao.
- ✓ C. Ramachandra Rao.
- ✓ B. Narayana Iyengar.
- ✓ D. Ahobala Rao.

Asst. Supds.

- ✓ Mr. C. Syeduddin Hussain
- ✓ Mr. Sundaraj Iyengar, Dy. Asst. Comm.
in charge
- ✓ Mr. Vedanta deivam Iyengar
- ✓ Mr. Viswanatha Rao.

27 The Comptroller thinks
that it is not the system in
vogue of drawing the establish-
ment bills of the Taluk Police
or of disbursing their pay which
led to the defalcation but failure

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710

of duty on the part of the officers concerned. The substitution of 10 scales for the Provincial scale in accordance with the reorganization of the Police Force recently sanctioned by Govt. and strict adherence to the former as directed in G.O. no. 7602-3-84-760-05-2 dated 20.5.09 would, in his opinion, enable both the I.G. & himself to exercise better scrutiny.

Subd. for orders.

B.G.
27.7.09. *SW*
25/2/11

At no. 8

28 The letter of the Deputy Commr is quite full and clear and shows conclusively that the frauds were made possible owing to inexcusable carelessness in the Taluk Police Office and the District Police Office. The Amildars of the Taluk for the time being were equally negligent in the discharge of their duties.

29 The total amount that has now to be recovered is Rs 1150 1/4/6 But the Deputy Commr proposes a

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deduction of Rs. 131/4 the value of
a gold "Addike" found in the
house of the accused Rama Swami Naidu
- which, he surmises, was got done
out of the money embezzled. How
the Government can appropriate this
Addike ~~without~~ without a proper
order from a Court is rather difficult
to understand. It would be much
safer to try to realize the fine
(Rs. 300/-) imposed by the ~~accused~~
Court on the accused by proceeding
against his moveables and then deduct
the amount realized - if necessary -
from the total amount embezzled.

30 Coming now to the persons
from whom the amount has to
be recovered, the Deputy Commissioner
fixes the responsibility on the Inspectors
and gamedars who actually signed
the Pay Bills and, on the Amildars for
the time being who countersigned
those bills and on the Salug, Shrivastava
who encashed them. But the Inspector,
General of Police adds to the list
the Head quarter Inspectors and
the Assistant Superintendents of

It cannot be
appropriated as
proposed.

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of Police during whose time the...
frands were perpetrated. ~~It seems~~
The Deputy Commissioner's list
appears to be defective ~~both in~~
both ~~by~~ ⁱⁿ what it includes and ⁱⁿ what
it omits. For instance, it is difficult
to see on what principle he makes the
Taluk Shrivastadas responsible. They
did not prepare the bills and they did
not countersign ^{them} it nor had they the
means of checking the figures entered
in the pay bills as there was no
~~distinct~~ ^{definite} allocation of the Police force
either by Taluk or by Districts at that
period. They were bound to encash
the bills when they were signed by the
Amildar and the Inspector.

31 On the other hand, the Deputy
Commissioner has practically exonerated
the District Police Office, though
according to his own showing that
the office failed to institute any sort of
check over the work of the Taluk Police
Office. It was the duty of that Office
to have checked the disbursement
statements with the Baraband on the
one hand and the Treasury figures on the

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Other. But this was never done and the frauds were allowed to go on - undetected.

32 The responsibility of this office is all the greater because an incident occurred in 1905 which should have aroused ~~the~~ ^{the} suspicion of the officers. In Feb '05, the Asst. ^{Taluk} Supt of Police asked the Police Office to explain how a double payment was made to Constable no 414 for the month of Jan '1905. Again in August of the same year, the Taluk Police was asked to explain the discrepancy between the figures in the pay bills and those of the Treasury. Nevertheless the matter was not pursued further with the result that the Constable was left free to continue his transactions.

It is thus clear that the ~~proper~~ responsible officials of the District Police Office viz the Head Quarter Inspectors and the Assistant Supts of Police should also ^{be made to} contribute to ^{loss} make up the which the Govt have suffered through their negligence. And this is also the opinion of the

Their responsibility
is ultimate & not
immediate, they will

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Inspector General of Police

33 The result is, the following Officers will have to make good the loss by contributing in such proportions as the Govt may fix, the amounts that were embossed during their respective tenure of office. (Please see statement furnished by the Dy. Insp. viz 2 Jamedars, 2 Inspectors, 4 Amildars 6 1/2 Quarter Inspectors and 4 Assistant Superintendents of Police. (I have omitted the Taluk Shikari

186 The Dy Commr has obtained the explanation of the gamblers and Inspectors but not of the other

35 In his letter the Dy Commr
remarks that the Comptroller's Office
is also at fault in not noticing the
fraud in time. The Comptroller has
however ^{tried to} pointed out that except
in regard to an arithmetical error
in one of the Bills, his Office was
otherwise incompetent to exercise
effective scrutiny. In any case, it
is difficult to find the Deputy Commr
in his reasoning that the new System
of preparing the Pay Bills was responsible

man die for

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No.

facilitated the Commission of
the frauds. The system apparently
being all right - only the most
ordinary precautions were not taken in this
case.

6/9/09. Sd

Secy. 35-2 agree generally with the Asst.
Secy. The explanations of
all the officers concerned may perhaps
be ordered to be taken & noted into
the D's book & D's remarks, though,
however, this is likely to take up
time. If these officers are
ordered to pay up the amount involved,
it will be no more than what
has been done in several similar cases
(~~including~~ of Judicial & other officers).
Dewan the 1st.

I agree

The amount may be
recovered immediately in
the following proportion
based on immediate

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and ultimate responsible
for the defalcation

Drawers of bills - one half
of the embezzled
amount.

Counter signing Amildars
one fourth of the
amount

Head gr Inspectors
one eighth

Asstt Supts of Police
one eighth

This will teach a wholesome
lesson to the officers con-
cerned -

39 The gold addike may be
sold by order of Court and
the proceeds credited towards
the fine

40 This amount may
be deducted from " 69/09
the recoveries to
be made

Serial
No.

Circulate to Council

(sum)
41

27 Sep 07
29/9/07

C. C.

42

I agree with the 18th Councilors
in the main.

43

If (as I believe) there is no
reason to suspect these officers
of any dishonesty themselves,
I think that it does not
necessarily follow that they
should be made to pay the
whole of the ~~fine~~ money lost.
Among public servants, a super-
ior officer is not answerable
for the default or misdeed of
his subordinate as if the latter
were his agent. These superior
officers can only be punished
for their own remissness
in not properly supervising.
The amounts will fall heavily on
the low paid inspectors & fam-
dars. I would therefore suggest
that the ^{sums} ~~proportions~~ may be li-

Police

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of 190

6-7

19

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limited to the amount of 2 ⁴²~~25~~
months' Pay of the Officer con-
cerned.

44 The Taluk Forest-dars have
been exonerated. But I be-
lieve their responsibility was
sought to be established for
cases in which they coun-
tersigned bills for the Amildar
If there is any such case
I think a penalty shd be
imposed on the Forest-dar in
the same manner as on an
amildar.

[Signature]

45 ~~2/10/9~~

X Any precedent ready available in B. I. ?
B. I. ? B. I. ? ~~put up~~ put up. G. R. S.
Exhibit papers direct to Secy -

46

46 Early place
S. H.

47

Subs. There are no precedents
in this Branch. This may be sent
to B. I.

B. I.
5-10-09.

Rev. Mr. 60 of
09-16

Serial
No.

48

To be T to note whether there are any principals

211

51st 69 Please see the order passed regard-
ing the recovery of the amount de-
falcated in the Nelamangala Taluk
Treasury - in Govt Order No. H: 308-66
L.Q. 607-03-10 & 18-11-04.

50 There is another order of the kind issued lately in B^r. II. in connection with the defalcation of Maerhammat amount in the Bangalore District.

83
6/10
ALL
9/10/09

51 Why not also refer
to the defalcations in the
Hospital at Chikungwa in
the year 1903 & the defalcations
in the Mississippi ~~and~~ ^{and} ~~Cumby~~ ^{Cumby} etc
It went at Lyons of which B.
III should be aware.

To Branch III

57.177

~~Police~~ Please investigate by WJW

✓ 52 Subo. The office begs to state that when it holds that there were no precedents it means that there were no

Serial
No.

cases of Taluk Sheristadars. ~~and~~
having been made to pay the
embegged amount. The
collection relating to the
at marahmat defalcation in
the Bangalore St. is put up.
B.G.
7.10.07. Files relating to other
cases of defalcations will be
put up if required.

S.N.
7/10/07

53

In this case no Sheristadar
has countersigned any of the Bills
"for Amildar". Please see the list
furnished by the Dy. and

9/10/07. S.N.

54

20.9.10.09

2nd Dy. Lakshmi Narayana,
Taluk S^r must have coun-
tersigned for the Amildar.

10/10/09

Handwritten signature

Handwritten signature

11/10/09

2922

12/10/09

If the 1st Comptroller
apex order may be drafted
crossed on the lines indicated
in the 2nd Comptroller's note. Else
file

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note should be brought up
at a Council meeting for
discussion & disposal

Submitted to 7542

23 Dec 07

56

CSB
31/1/1910

615
5.1.10

evasion of
The responsibility of the
actual drawers (Inspectors
& Jeemadars) for the moneys
drawn from the Treasury
will not I fear be sufficiently
met by a fine of 2 months
pay. They are the principal
officers to blame

Similarly the Headquarters
Inspectors in the DCP Office
are expected to check
the Disbursement Rolls
and their failure to do
this duty deserves a more
severe punishment than
a fine of 2 months pay
In the case of Amildar

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No.

and Supdts of Bohee I
have no objection to adopt
the 2d Committee's suggestion
It was Sherristadar 18th
Lakshminarayanan 5/1/10
When acting as
Amildar - who detected
the fraud

57 Please note for the next meeting

ds
5/1/10

4011
20.1.10

Police File No 177 of 1910 *24*
Extract from the Proceedings of the 244th Meeting
of the Council of His Highness the Maharaja,
held at Bangalore on the 10th January 1910

VI. Subject. - (*clause V of schedule*).

Defining the responsibility of certain officers
to make good the amount defalcated by Ramaswami Naidu,
writer, Kolar Kasba Police Station.

O P I N I O N.

58

The amount defalcated, less any sum that may be
recovered from Ramaswami Naidu himself, may, as a
measure of discipline, be recovered in the following
proportions from the officers whose negligence con-
tributed to the perpetration of the frauds.

- (a) From the drawers of the bills - one half.
- (b) From the Head Quarter Inspectors - one fourth
- (c) From the Amildars who countersigned the
bills - one eighth
- (d) From the Assistant Superintendents of
Police - one eighth.

The recoveries may be made by monthly instal-
ments - each instalment not to exceed 25 per cent of
the pay of the officer.

(SD) J. Anandakuo

Dewan of Mysore

*CS Balasundaramayya
Off Secy to Govt.*

Police File no 179 of 06

25

Submitted to His Highness.

59

These papers relate to an embezzlement of Government money to the extent of Rs.1,150-4-6 by Ramaswami Naidu, Writer, Kolar Taluk Police Station. The accused has been convicted by the Sessions Judge of Nandidurg Division and sentenced to undergo 36 months' imprisonment in all and to pay a fine of Rs. 300.

C

D

60

2. The Memo of the Deputy Commissioner of Kolar gives in full detail how the sum was defalcated by means of overdrawals on establishment pay bills from the Kolar Taluk Treasury for a period ~~extending~~ ^{extending} from February 1905 to March 1907. The Deputy Commissioner and the Inspector General of Police point out the failure on the part of several authorities to exercise checks laid down by standing orders and thereby rendered fraud possible.

61

3. The total amount that has now to be recovered is Rs.1,019-0-6 (Rs.1,150-4-6 minus Rs.131-4-0 the value of a gold ornament found in the house of the accused).

62 ✓ Police File no 8179 of 06 26

4. The Council is of opinion that the amount may, as a measure of discipline, be recovered in suitable proportions from officers whose negligence contributed to the commission of the frauds. Its recommendation in the accompanying Council Resolution may be approved.

24

Thamalakun
24 Jan 20

Police File no 179 of 06

27

Record of Cases submitted for the Orders
of His Highness the Maharaja.

Subject.



Fixing the responsibility of certain officers to make good the amount defalcated by Ramaswami Naidu, writer, Kolar Kasba Police Station.

519

796
28.1.10

63

Order.

Approved

KRW

27/1/10

Secy

Jth

28/1/10

64

Please put it off

31/1/10

28
1/2/10

1/2/10
31/1/10

28
31/1/10

Serial
No.

65

B.G.
8.2.10 Subo. with a draft order. The Council Resolution does not ^{clearly} specify whether the recoveries from the several officers under each of the classes ~~Classes~~ (A), (B), (C) + (D) (vide para 6 of the draft) should be made equally or in proportion to the amount embezzled during the period they were respectively in charge.

I believe this is what is meant. However please make a detailed calculation under 6th for inspection. The difference will not probably be very appreciable

13/4/10 S.H.

S.H.
10/2/10

66

(1) Please ~~make~~ make a clean copy of the draft as corrected

67

(2) see marginal note.

13/4/10 S.H.

T.P. M. 7th note

68

(1) Subo. with a clean copy of the draft.

69

(2) The following statement shows the amounts payable by each officer ~~under both~~ firstly if the amount payable by each class of officers be divided proportionately to the amount embezzled and 2ndly if the amount be divided equally: -

P.T.O.

Police File No. 179 of 1906-07

Serial No.	Name of officer.	Proportional amount.	Equalisation
		Drawers of.	
		Rs <u>Pais</u> p	Rs as p
	Madhava Rao, Tannaar.	14 - 9 - 1 1/2	143 - 12 - 6 3/4 each
	M. Vasudha Rao, Inspector.	269 - 1 - 2 1/2	
	B. Narain Rao, Inspector.	202 - 4 - 5	
	Gouda Khan, Tannaar.	89 - 3 - 6	
	Total	575 - 2 - 3	575 - 2 - 3
	<u>Countersigning Officers</u>		
	Mr. Mrityunjaya Sqr, Amilam.	68 - 10 - 5 1/2	35 - 15 - 1 1/16 each
	M. Lakshminarasappa, Taluk Sheristadar in charge of the.	2 - 4 - 1 1/2	
	Mr. S. Ananta varinayya, Amilam	12 - 14 - 4 3/4	
	Mr. C. V. Narain Rao, Amilam	59 - 15 - 7	
	Total	143 - 12 - 6 3/4	143 - 12 - 6 3/4
	<u>H.O. Qr. Inspectors.</u>		
	P.R. Kalpanasambara Mudaliar.	16 - 4 - 6 3/4	57 - 8 - 2 7/10 each
	P. Subba Rao.	83 - 5 - 4	
	C. Ramachandras Rao,	42 - 3 - 3 1/4	
	B. Narainayya.	83 - 10 - 2 1/2	
	D. Ahobala Rao.	62 - 1 - 9	
	Total	287 - 9 - 1 1/2	287 - 9 - 1 1/2
	<u>Asst. Supdts.</u>		
	Mr. Syedussim Hussain.	21 - 4 - 11 5/8	35 - 15 - 1 1/16 each
	Mr. Sundararajapur.	8 - 8 - 5 1/8	
	Mr. Venkata deivajana. Sqr.	44 - 9 - 2 1/4	
	Mr. Viwanatha Rao	69 - 5 - 11 3/4	
	Total	143 - 12 - 6 3/4	

N.B.

The calculations are made on the whole amount embezzled, viz., Rs 1150-4-6

Serial
No.

as the amount that may be recovered from the writer is not definitely known.

B.G.
18.2.10.

19.2.10

70 (1) Draft ~~mtap~~ may be approved.

71 (2) As it is understood that some of the officers have since retired I have said that the instalment may not exceed 25 per cent of the pay "suspension" of the officer concerned.

72 (3) We have no information as to what amount ~~to~~ may have since been recovered from ~~Rameswami~~ ^{therefore} ~~vide~~. It is stated in the draft that the actual amount payable by each officer shall be settled by the Comptroller in communication with the D.C. and the fact intimated to Govt.

73 (4) Each officer's liability has ~~been~~ ^{also} been fixed with reference to the length of the period of his charge. This has not been expressly stated in the Council Resolution but I take it this is what is meant.

File No. 125 of 1906

Serial
No.

74 (5) The list of Officers made liable is the same as the one submitted by the 24. with the exception of the name of M. Ramakrishna who was quarter Inspector during whose period (of one month) no defalcation is shown to have taken place.

75 (6) The name of Lakshmi Narayana is retained as he has Countersigned one bill as Amildar in charge.

19/2/10. Sd/

Secy 76

See revision made in draft. Append statement of recoveries. Submit draft.

5/8/10

1/11/10
JN
23/10

27/10
Sd/

77. Statement of recoveries appended & subd.

13.2.10. JN
26/2

26/2/10 Sd/

78 approved. Please send spare copies to Asst Commr. BKN

GPB-55,031-27-140

79 Issue is 28/2/10. Sd/

1253
28.2.10

Serial
No.

14)

To the S. G. of Police in Mysore

„ Revenue Commissioner in Mysore

„ Deputy Commissioner, Kolar St.

„ Deputy Commissioner of other St.

„ the Comptroller to Govt.

„ other heads of Department

Passes orders in the above case, fixing the ^{degrees} responsibility of recouping the embezzled amount irrecoverable from Ramaswamy Naidu, on the negligent officers concerned & the proportion in which the amount has to be recovered from them.

92740

Office of the Deputy Commissioner

Kolar District,

Dated Kolar, 29th April 1907.

No. 7713
396

From C. Srikanthaswara Aiyar Esquire., B.A., B.L.,
Deputy Commissioner, Kolar District.

To K.S. Chandrasekhara Aiyar Esquire., B.A., B.L.,
Secretary to the Government of Mysore,
General & Revenue Departments.

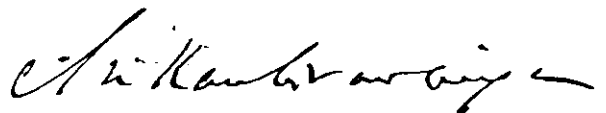
Sir,

I have the honor to submit herewith, for the information of Government, copy of letter No.266 dated 28th instant, from the Assistant Superintendent of Police, Kolar District, anent embezzlement of about Rs.1211-4-7 by the Kolar kasaba Police Station Writer, Ramaswami Naidu, and to state that the investigation has been taken up by the Assistant Superintendent of Police, under the orders of the Assistant Commissioner and 1st class Magistrate, Kolar Sub Division, and that a further report will be submitted in due course.

I have the honor to be,

Sir,

Your most obedient servant,



Deputy Commissioner.

Kolar District.

✓

Letter No. 266 dated the 23th April 1907, from the Asst. Superintendent of Police, Kolar District, to the Deputy Commissioner, Kolar District.

7C N In conformity with Govt, Pro. No. J1.3186-227/S.H.45-05-3 dated the 18th November 1905, directing that cases of defalcations or loss of public money &c. should be reported to Government, I have the honor to state that a case of defalcation has occurred in the Kolar Kasaba Police Station.

The facts of the case are as follow:-

The Comptroller to the Govt. of Mysore sent an Objection slip on the Pay Bill of Kolar Taluk Police establishment for the month of December 1906, pointing out that pay for 9 first class and 48 second class constables were drawn as against 8 and 45 constables in the previous month's bill, and called for the discrepancies to be explained.

In the bill, pay had been drawn for more men than the sanctioned scale. This aroused suspicion as to the amount drawn in previous bills and when the bills were checked, it was found out that from March 1905, to March 1907, there had been excess amounts drawn in the name of fictitious persons every month, almost except in 3 months, namely, November 1906, July and September 1906.

The amount thus defalcated comes up to Rs.1,211-4-7 as per statement annexed hereto.

The bill objected to by the Comptroller was shown to Harain Rao, who was then Inspector of Kolar to explain the discrepancies. He reported that the signature was not his and it was a forged one.

The Pay Bill is in the handwriting of Constable Writer Ramaswami No.372, who was in the habit of preparing the bills and cashing them also. The bill is suspected to have been a forged one.

The Constable is now under arrest and the case is under investigation.

Copy
by [Signature]

Statement Showing the amount claimed by the Indian office P. M. and
 has drawn in the Treasury since March 1905

3

Month	Amounts										Remarks	
	Claimed in the office					Drawn from the Treasury					Difference	
March 1905	453	8				479	8				26	
	197	13	8			204	13	8		1-3-05	7	
April 1905	445					459					15	2
	171	5				193	5			1-4-05	22	
May 1905	453	13	4			473	14	5			20	1
	116	4	10			201	4	10		1-5-05	35	
June 1905	459	6	4			484	5	2			24	14
	167	4	8			191				2-6-05	23	11
July 1905	441	11	8			498					56	4
	179	14	5			198				1-7-05	18	1
August 1905	460	3	7			483	8	9			28	5
	179					186				1-8-05	7	
September 1905	465	11	5			477					11	4
	181					181				1-9-05		
October 1905	457	15	8			469					11	
	173		3			176				2-10-05		15
	467	8				467	8					
November 1905	175	8				175	8			2-11-05		
December 1905						2				18-11-05	2	
January 1906	409	16	5			440					30	1
	175	12	3			175	12	3		1-12-05		
February 1906	404	8				411	8				7	
	176					176				2-1-06		
March 1906	414	15				433					18	1
	176					176				1-2-06		
April 1906	464	14				483					18	2
	169	4				176				1-3-06	6	12
May 1906	458	14	1			506	12				47	13
	172	2				175	12			2-4-06	3	9
June 1906	466	15				541					74	14
	175	12				175	12			1-5-06		

Month	Claimed in the office bill	Drawn from the Treasury	Date.	Difference	Remarks
June 1906.	469' 15'	520	2-6-06	50	
	169	183	20-6-06	14	
July 1906.	460	460			
	169	169	3-7-06		
August 1906	453	481		28	
	169	169	2-8-06		
September 1906.	475	475			
	181	181	3-9-06		
Supplemental for August 06		19	20-8-06	19	
October 1906	470	539		68	3, 2
	175	102	3-10-06	7	
November 06	454	540		85	5, 8
	187	187	1-11-06		
Supplemental		9	19-11-1906	9	
December 06	462	529		67	
	186	186	3-12-1906		
January 1907	481	558		77	
	171	173	3-1-1907	2	
February 07	474	557		83	3
	167	171	4-2-07	4	6, 9
Supplemental	6, 4	6, 4	9-2-07		
March 07.	460	530		70	
	154	154	1-3-1907		
April 1907	461	559		98	
	154	147	2-4-1907	7	
Supplemental	35	35	15-4-1907		

Grand Total

1211 14 7 00

Dr. Commr

Dated Kolar } Sd/- M. P. Veeravatha Rao.
Assistant Superintendent

Diary No. of letter replied to _____

Proceedings of the Government of His Highness
the Maharaja of Mysore.

GENERAL AND REVENUE
SECRETARIAT.
()

READ.—

, the

190

Date of issue

7. 5. 07

Signed by

Mr. K. Mathan

Letter No. 7713³⁹⁶ dated the
25th April 1907, from the Deputy
Commissioner, Kolar District,
reporting the embezzlement of
Rs 1211-4-7 by ^{brother} ~~one~~ Namesammi
Naider of the Kolar Kasba Police

~~ORDER THEREON.~~ No.

Station and stating that the
investigation of the case has
been taken up by the Asst
Super of Police, Kolar D., under
the orders of the Asst Commr & 1st
Class Magistrate, Kolar Sub
Division and that a further
over

SUBJECT

6
report - will be subd in due
course.

Order thereon - N.O. of 3401-2 dated 7/15/07
police 179-06-2

The further report
promised is awaited - The
Deputy Commissioner is
requested to watch the in-
vestigation ^{of the case in question} and take timely
measures for securing the
recovery of the embezzled
amount.

for
the
Secy

To
The Secy Comm. Khamthi
a D.G. of Police in Nepal for info.

SIR
4/5/07

513

No. $\frac{6}{1}$ Enl

OFFICE OF THE INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated Bangalore, 2² July 1907.

FROM

F. E. C. CARR, Esq.,
Inspector-General of Police in Mysore.

TO *G. S. Balasundaram Iyer Esq., B.A.,*
~~K. S. CHANDRASEKHARA AIYAR, Esq., B.A., M.A.,~~
Offg. Secretary to the Government of H. H. the Maharaja of Mysore,
General and Revenue Departments.

SIR,

Adverting to Government Proceedings
No: $\frac{9}{3401-2}$ dated 7th May 1907 in the
P.B. 179-06-2
Case of embezzlement by writer Rama-
Swami Naidu of the Kolar Kasba Police
Station, I have the honor to forward
herein for the information of Government
Cops of judgment in the case received
from the Sessions Judge, Bangalore Division

I have the honor to be,
Sir,

Your most obedient servant;

F. E. C. Carr
Inspector General of Police.

11/13/77
J 26
file no. 179
sl no. 3

190 -0

FROM

*The Inspector-General of
Police in Mysore.*

TO

*The Secretary to the Govt. of H. H.
the Maharaja of Mysore,
Gen. & Rev. Depts.*

Dated 2

Despatched 2nd July 1907

Received

General No. 6
No. 7

Enclosure No. 1

*forwards copy of judgment
the Embezzlement case of the
Kolar Sessions.*

Diary No. of letter replied to

26

No.

269

General and Rev. Secretariat

()
, the 190 .

To

The Dy. Commr. of the Kolar Dt.

Date of issue

6.7.07

His letter no. 7713
396dated the 29th April 1907

Signed by

Mr. Rajagopalachari re the embezzlement of
Govt. money by one
Ramaswami Naidu, Kaseba
Police Station writer, Kolar.

With reference to the
above has the honor to
request that the for
submission of the further
report promised therein
may be expedited.

By Order
for Secretary
over.

Copy to

6/7/07

184.

6.7.07

SN

6/7/07

SUBJECT.

Confid SN

6/7/07

215

9

No. $\frac{4703}{433}$

OFFICE OF THE INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated Bangalore, 18th January 1908.

FROM

J. E. G. Gann Esquire

Inspector-General of Police in Mysore.

TO

G. S. Balasundaram Iyer Esquire, B. A.,

Secretary to the Government of H. H. the Maharaja of Mysore,
General and Revenue Departments.

SIR,

I have the honor to request that the
Copy of Judgment in Kotar Sessions Case
No: 17 of 1906. of (accused Ramaswami
Naidu) forwarded with my letter No: $\frac{6}{1}$ dated
2nd July 1907 may be kindly returned at
your early convenience.

I have the honor to be,

Sir,

Your most obedient servant-


For Inspector General of Police.
G. S.

Other

J 1849

*File no. 179
SL no 5*

1907 '08.

From

*The Inspector-General of
Police in Mysore.*

To

*The Secretary to the Govt. of H. H.
the Maharaja of Mysore,
Gen. & Rev. Depts.*

Dated 18th *3* *January* 08.
Despatched 18th

Received

General No. 4703
No. 433

Enclosure No.

Will

*Requests that the copy of judgment
in Kolar Sessions forwarded with letter
no. $\frac{6}{1}$ of 2nd July 1907 may be returned.*

G.R.S. 26]

1849

10 Police
File No. 177
Serial No. 6

Diary No. of letter replied to _____

No. J. 2261

Enc. 1.

General and Revenue Secretariat

()
, the 190

To

The J. G. of Police in Mysore

Date of issue 25-1-08

Signed by M. R. Mylar Rao

Has the honor to
return herewith the copy
of the judgment in Kolar
Sessions case no. 19 of 1906-07
as requested in his letter
no. 4703
433 dated the 18th Jan 08

By Order

MW

For Secretary

B.S.
22-1-08
SA
22/1/08

over.

SUBJECT.

Hand
22/1 20/1
22/1
22/1

R.S. 26]

Police

File No. 179

Serial No. 7

Diary No. of letter replied to

No. J-2309

General and Revenue Secretariat

()
the 190

To Deputy Commr.,
The District of Kolar

Date of issue

1-2-08

Signed by

Mr. K. M. S. R.

In continuation
of this office docket
no. J 69-Police 179-06-4 dated
the 6th July 1907, ~~has~~
~~the honor~~ calling for a
further report regard-
ing the case of embezzle-
ment of Govt. money in
Ramaswami Naion, writer of the Kola
by the Kolar Police
Station, ~~writer~~ has the
honor to enquire whether
the amount embezzled
has been recovered and, if
not, what steps are being
taken for the recovery of the
same

Before

SUBJECT.

B. G.
29.1.08

SN
26/4/08

For Secretary

3/2/08
2/3/08
3/4/08

N^o C. 336
Enc. 1 file

sl 8

12

Deputy Commissioner's Office,
Kolar District,
Champion Reefs, 9th February 1909

73

From

C. Srikantesvara Aiyar, Esqr., B.A. B.L.,
Deputy Commissioner, Kolar District.

To

D. Devaraj Urs, Esquire,
Inspector General of Police in Mysore.

Sir,

I have the honor to forward herewith my Memorandum dated today, anent the embezzlement of Government money by Kolar Kasaba Police Station Writer Ramaswami Naidu, and to state that the importance of the subject and the necessity to ferret out the matter has been the cause of its not being submitted earlier.

I have the honor to be,
Sir,
Your most obedient servant,

Sd/ C. Srikantesvara Aiyar,

Deputy Commissioner.

No. C. 337
Dated 9th February 1909.

73

J 2099

M e m o r a n d u m .

Copy submitted to the Secretary to the Government of His Highness the Maharaja of Mysore, General & Revenue Departments for information.

C. Srikantesvara Aiyar

Deputy Commissioner,
Kolar District.

MEMORANDUM re the embezzlement of Government money by
the Kolar Taluk Police Station Writer, Ramaswami Naidu.

^x
Vide Memo dated
20th April 1907.

On the 12th April 1907 in Objection Slip No.227,
the Comptroller called for explanation for the increase
in the Kolar Taluk Police cadre of one 1st class Police
constable and three 2nd class constables for the Taluk
Force and one 2nd class constable for the Town Force
in the Pay Bill for December 1906. The Head Quarter
Inspector on comparing the said Pay Bill with the copy
of the Pay Bill that had been submitted to the District
Police Office, found that eleven 2nd class constables'
pay had been included in the bill and drawn in excess.
This naturally rousing suspicion, the Pay Bills for
several months preceding April 1907 received in the
District Police Office were compared with the payments
actually made in the Treasury for those months, which
disclosed that approximately, a sum of Rs.1,211-4-7
had been overdrawn and that the Constable Writer, Rama-
swami Naidu, had cashed the bills for all those months.
I thereupon instituted a regular audit of the Taluk
Police Office which showed that there had been a syste-
matic over-drawal from February 1906 to March 1907, the
amounts so over-drawn aggregating to Rs.1,157-4-6 as
per statement No.I, and that deducting a sum of Rs.7
which had been disbursed in excess of the actual amount
drawn in April 1907, the net amount embezzled was
Rs.1,150-4-6. Writer Ramaswami Naidu was eventually
tried for four of the items of embezzlement and con-
victed by the Sessions Court and awarded three years'
rigorous imprisonment and a fine of Rs.300 (three hun-
dred) and in default, to suffer further rigorous impri-
sonment for six months.

14

2. The question now arises as to how the amount of Rs.1,150-4-6 embezzled has to be recovered. In determining this, it becomes necessary to consider the procedure laid down, from time to time, for the preparation and cashing of the bills and the disbursement of the amount to the members of the Corps, and how far the system itself was responsible for the fraud.

3. The excellent simple system that was in vogue in our State till recently, is briefly as follows:-

Prior to March 1875, a combined Baraward for the Revenue and Police Establishments in the Taluk was prepared by the Amildar. On the 8th March 1875, the Deputy Accountant General in Mysore issued the Circular No. 1191, requesting the Deputy Commissioners of Districts to direct the Amildars to have the Pay Bills of the Police prepared separately from the general Taluk Barawards. For this purpose, the District Police Office was required to furnish the Amildars with all orders regarding promotion, degradation, fresh appointments &c, affecting the preparation of such bills. The Police Baraward was then prepared in the Taluk Cutcherry and when completed, the Inspector had to examine it before signing and submitting the same to the Amildar for further check and countersignature. The Officers and men who were at the Kasaba or within 10 miles thereof had to receive payment in person at the Taluk Cutcherry, giving their acquittances on the office copy of the Baraward. The pay of the officers and men at a greater distance was made over to the Inspector or in his absence to the Jamedar who had to initial each item so made over to ~~the Inspector~~ him in the office Baraward by way of acknowledging its receipt and after disbursing the pay, had to submit to the Amildar, a list of the

15

payments made with the acquittances of the respective officers and men thereon and with his certificate at foot thereof that the payments were duly made. Such lists were filed in a book kept for the purpose in the Taluk Cutcherry.

4. This very wholesome procedure continued till very recently. In the year 1898 after a thorough audit and overhaul of the whole of our accounts and a careful examination of the system prevailing in the several Departments, by such a competent Account Officer as the then Deputy Accountant General, Mr. T. H. S. Biddulph, C.I.E., a Manual for the use of Taluk Treasuries was prepared by the Comptroller and published by Government and the Taluk Treasuries were then required to conform to the rules therein promulgated. Articles 63, 64, 65 & 66 thereof relate to the Police Bills and do not materially differ from the procedure laid down by the Deputy Accountant General in 1875.

5. The foregoing safe system was done away with by the Comptroller's Circular No. 2011 dated 3/5th April 1903 whereunder the Taluk Police were to prepare their own consolidated bills, cash them in the Treasury and disburse the amounts in the Police Department itself to the several men concerned. This practice has been in force since July 1903 with a precaution, however, enjoined by the Inspector General of Police, that the Taluk Police Office was to send duplicate copies of the Pay Bills to the District Police Office for check thereat. Under this system the Pay Bills are subjected to check only in the Police Department, the Treasury having no means of verifying the figures. Even such scanty check, gradually drifted from the Inspector's hands into the

16

hands of his Writer, a constable on Rs. 8, and as such enabled a shrewd but unscrupulous Writer to cheat the Treasury by presenting as often as possible false bills for larger amounts.

6. In the present case, it is found from the records that correct copies of the Barawards were prepared by the Writer for record in the Taluk Office and for submission to the District Police Office, simultaneously with false triplicates for larger amounts for encashment in the Treasury, which he himself used to cash. The amounts specified in the correct copies are entered in the Cash Book and not those actually drawn from the Treasury on the false triplicates. It enabled the Writer to keep in his own hands the amounts over-drawn, for four of which over-drawals, the Writer was tried and convicted.

7. The Writer prepared and submitted bills to the Taluk Office and the District Police Office, as per Inspector General's Circular in force, according to the prescribed allocations every month but surreptitiously entered more names in the Barawards presented to the Treasury for encashment. Such deceit he continued to practise from February 1905 unnoticed by the several Amildars that countersigned such bills, apparently without observing or comparing even the totals on the originals with those on the draft of Taluk Office Baraward, till at last, by sheer chance, it came to light under the circumstances detailed above. The over-drawals were effected in some months by surreptitious increase in cadre, in other months by erroneous totals and in a few instances, by drawing identically the pay again of the same individuals whose pay had already been drawn &c as shown below:-

Surreptitious increase in the cadre.	Erroneous larger totals.	For same per- sons whose pay had alrea- dy been drawn.	On false bills, amounts shown under fines and savings & held over for future payments.	Total
714-0-0	5-0-0	194-14-5	243-6-1	1,157-4-6
Less excess disbursed in April 1907, <u>Vide</u> para 1				7-0-0

Net Over-drawals				1,150-4-6

8. Having so far noticed how the change from the past to the present system gave wide room for the defalcation like the one under advertance, and how it was effected and discovered, it now remains to explain what safeguards have been prescribed, where they have been disregarded and who have been responsible therefor and to what extent.

9. The Inspector General of Police's Circular No. 814-34 dated the 16th February 1881, still in force, requires careful preparation and regular submission every month, of a Disbursement statement which should necessarily tally with the Treasury figures. This was an additional safeguard to the elaborate and well conceived double check system of 1875, suited to the conditions and requirements of our Province. When it was done away with by the procedure of 1903, had only the unrevoked Circular Order of the Inspector General of Police regarding the punctual submission of the Disbursement statement been duly enforced the probabilities are that there would have been no room for defalcation or, if any at all, could have been discovered much earlier. For some reason or other, - and chiefly, it must be admitted

undoubtedly due to laxity - the Disbursement statements for several months had neither been checked in the District Police Office nor submitted to the Inspector General of Police as prescribed. The clever Writer in the District Head quarter Taluk Police Office evidently being aware of the laches in the District Police Office, grew emboldened to continue his malpractices without fear of detection from the higher officers. The extent of omission to check or notice the Disbursement Statements has gone on so far as not to compare the District Police office figures with those of the Treasury even in the preparation of the annual returns as they should have been. In fact, the said returns were all based on the Treasury figures. Thus all the chances of discovering the foul play were missed both in the District Police office and in that of the Inspector General of Police.

10. I have scrutinized the accounts and gone into the matter carefully, making prolonged and lengthy enquiries and feel constrained to observe that the District Police Office could not have been ignorant of the existence of the malpractice now disclosed. So far back as 1905, the Assistant Superintendent of Police in his Order No. 64 dated 15th February 1905, asked the Taluk Police to explain the double payment to Constable No. 414 in the month of January 1905 and to get the overpayment re-credited. Again in his order No. 37 dated the 18th August 1905, the Taluk was directed to explain the discrepancy between the figures given in the Pay Bills of Town Police and the Treasury figures. Order No. 67 dated 19/21st September 1905 was another reminder calling for a report on the objections raised in the previous order. A further order No. 222 dated 20th February 1906/1st March 1906 followed but no replies were received for any

of them and no efficient steps were taken to enforce compliance or to overhaul the accounts. Beyond issuing routine reminders in the years 1904-05 and 1905-06 for the submission of the Disbursement statements which were all never complied with, no prompt or vigorous action was taken to get the same, nor were their absence ever noticed.

11. The only other highest office capable of checking the bills and whose legitimate duty it assuredly is, was that of the Comptroller's Audit Department. With the large establishments and elaborate procedure prescribed, it would have been far easier for the Audit Department to have discovered the deceit much earlier. How such a Department with no other chances to disturb or divert their energies, could have failed to detect even the bare and simple arithmetical errors, as in the bill for the month of June 1905, where 17 x 7 and 16 x 7 Rs have been passed for 124 and 117 Rs respectively, or of such of the glaring patent mistakes of showing the same number to two different Police Constables as in the bills for the months of September and December 1906, even with a cursory view of the bills, it passes my comprehension.

12. The last office remaining to consider is the Taluk Police office itself. The bills are prepared by the Writer, the Inspector checks, signs and presents them to the Amildar, who countersigns and returns them to ~~the~~ the Police Inspector for encashment. Thus the Amildar is the countersigning officer, while the Inspector is the drawing officer, who also certifies "that all the men enumerated in the bill are present and were on duty for the period stated and that the sums specified are actually due to them". Although on such assurances, the

Amildar countersigns the bill, he cannot be exonerated from the responsibility vested in him as such a counter-signing officer, if, while, both the bill and the office baraward or copy thereof are placed simultaneously before him, he fails to exercise even the least precaution of so much as noting the totals on both of them while signing the bill and initialling the baraward, though if the entries in the baraward are false and the overdrawals are due to such false entries, the Inspector may be primarily responsible.

13. According to the Circular No. 3503-32 dated 31st December 1904 from the Inspector General of Police, the Amildar is further required to check the Cash Book at the close of each month as also the Superintendent or Assistant Superintendent whenever he visits the Station. In the case under notice, though the Amildar has not checked the Cash Book, it has been done by the Inspector General of Police, and Assistant Superintendents, but without the valuable help of or comparison with the Treasury accounts, which as Police Officers they had no access to, excepting the annual Treasury figures, which, however, as observed in para 9 supra were not used for the purposes of check and comparison as intended, but made the sole use of for even preparing the annual returns in the absence of the Departmental ones which should have been independently compiled from the statistics received from the Taluk Police offices and verified thereafter with those of the Treasury to vouchsafe accuracy. The Inspector, while submitting the bills for counter-signature, should have at least satisfied himself that the names mentioned in the pay bills were those of his force, that the number did not exceed his cadre, the totals were correctly worked out and that the amounts of

the bills were written in words as was not the case in several instances. Had these simple checks been exercised by the Police Inspector, the only chance for the Writer would have been the presentation of forged bills; and if in addition thereto, the Inspector had also charge of the cash and personally attended to the disbursement and posting up of or even examining the Cash Book as per Standing Orders, the chances for defalcation would have been very little. The gross negligence in not having exercised even the ordinary prudence or any sort of check or control has been the primary cause for this loss sustained by Government.

14. The amounts overdrawn on bills signed by the respective Inspectors, are as noted in the margin, while those

on the bills countersigned by the respective Amildars are as shown below:-

Inspector Vasudeva Rao -
March 1905 to May 1906 ₹ 538-2- 5

Inspector Narain Rao -
July 1906 to December 1906
and February 1907, excepting August 1906 404-8-10

Jamedar Gouse Khan -
January 1907 to March 1907 178-7- 0

Jamedar Madhva Rao -
February 1905 29-2- 3

Total ₹ 1,150-4- 6

Mr. A. Mrityunjaya Iyer,
from February 1905 to
December 1905 and
February 1906 to May
1906 - ₹ 549-3-8

M. Lakshminaranappa,
Taluk Sheristedar, in
charge of Taluk, January 1906- 18-1-0

Mr. S. Anantaramiengar,
July and September
1906 - 103-3-2

Mr. C. V. Narayana Rao,
October 1906 to March
1907 - 479-12-8

₹ 1,150-4-6

15. The Sheristedars that were in charge of the ~~Amildars~~ Taluk Treasury, and the extent of sums overdrawn during their tenure of office were:-

1. M. Lakshminaranappa, from February 1905 to August 1906 and October 06 to June 1907

584-4-7

- | | |
|---|--------------|
| 2. Raghavendra Rao, Head Gumasta in charge, September 1905 & September 1906 - | 87-3-3 |
| 3. M. S. Narain Rao from November 1906 to March 1907 - | 394-7-0 |
| 4. Mr. C. V. Narayana Rao, Amildar, who ordered the encashment of a bill for October 1906 - | 85-5-6 |
| 1167-4-4 | Rs 1,150-4-6 |

16. Coming now to the explanations furnished by each Inspector and Jamedar whose carelessness and extreme laxity directly contributed to the overdrawals -

(i) Inspector Vasudeva Rao, though pointedly asked to explain the discrepancies on each bill with no rambling or vague reports but concisely and pointedly on each discrepancy by itself, with reference to the office copies of the barawards and the bills encashed at the Treasury, has designedly evaded answering the specific points but has merely summarised in a vague and general way that he entirely depended upon the Constable Writer in the correct preparation of the pay bills and has quite ignored the questions put to him. He has not taken the trouble of even comparing the totals in the office copy of the bills and those encashed at the Treasury. His explanation is wholly unsatisfactory and does not answer any point, showing also how reckless and inattentive to orders he is.

(ii) Inspector Narain Rao's explanation though somewhat clear as regards the overdrawals does not exonerate him from the charge of negligence and carelessness of duty devolved on him as the responsible Head of the Taluk Police Establishment and cannot therefore be accepted. He has not signed the Acquittance Roll for December 1906 in token of his having received his pay as he himself alleges nor has he signed the bill for the

23

said month even though he was at Kolar on the 3rd January 1907, the day on which the bill was presented to the Treasury for encashment.

(iii) The vague explanations of Jamedars Madhva Rao and Gouse Khan that they signed the pay bills as usual while they were engaged on other duty confiding in the Writer cannot likewise be accepted nor can they be exculpated.

17. On a careful consideration of the foregoing facts and explanations in all their bearings, I find that they are all culpable in not having taken even the ordinary precautions of as much as comparing the grand totals of the amounts, in the office copies of the pay bills with those presented to the Treasury, apart from their accuracy before signing them. They have all been extremely reckless and have thus caused by their own sheer carelessness and dereliction to duty great loss to Government, the responsibility for recouping which, must necessarily lie upon them to the extent of the amount overdrawn during their tenure of office, the drawers of the bills being primarily responsible for the overcharge through their direct negligence. In apportioning the liability of each individual for recouping the amount embezzled, the value of a gold "Addike" worth about Rs 131-4-0 found in the house of the accused Ramaswami Naidu has to be deducted, in as much as the jewel was got prepared from out of the money embezzled.

18. As regards the laxity on the part of the District Police Office itself in not submitting the monthly Disbursement statements after duly checking the Taluk Pay bills which partly contributed to this defalcation, I have to state that the officials at fault have all been

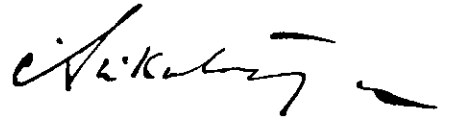
24

degraded and transferred elsewhere and the Office Establishment as a whole has been replaced by competent men.

19. It may also be added that the Office of the Inspector General of Police is also responsible to some extent in not insisting upon the punctual submission of the Disbursement statements from the District Police Office.

20. In conclusion, I cannot help observing how the Comptroller's Office has also failed to perform its simple duty of checking the encashed bills and seeing to the arithmetical calculations, several erasures and alterations therein, as already observed in para 11 hereof.

Champion Reefs,
9th February 1909.



Deputy Commissioner,
Kolar District.

2099 at 25

File No. 77-8

Serial No. 9

No. *J 2717*

813-3 v5

To

The J. G. of Police in
Mysore

190

Sir,

I am directed to
invite your attention
to letter no. C 386 dated
the 2/13th February 1909.
from the Dy. Commr. of the
Kolar Dt. to your address
regarding the embezzle-
ment of Govt. money
by the Kolar Kavalas.
Police Station Writers
and to request that
a report may be subd.
by you ^{at an early date} in the matter.

I have the
S. A. ^{10/11/1919}
For Secretary

SUBJECT.

10-3-07

Сод.
мб
113

15

G.R.S. 26]

at

26

Police

File No. 179-

Serial No. 10

Diary No. of letter replied to.

No. J 2718 Encl
8/13-3-09

General and Revenue Secretariat

()

, the

190 .)

To

The Comptroller to Govt

In forwarding
herewith a copy of a

Date of issue 13-3-09

Signed by Mrs. P. S. Srinivasan

memorandum from
the Dy. Commr. of the Kolar.
It is the duty of the
Government of Govt. money
by the Kolar Taluk Police
Station writer, Ramaswami
Naidu, has the honor
to request that Govt.
may be favoured with
your opinion in the
matter and to enquire
whether
any further checks
are necessary to prevent
such defalcations in
future.

Before

SUBJECT.

B.G.

10.3.09

For Secretary

Cmpt
11/3Cmpt
11/3

6043
224

Office of the District Magistrate,
Kolar District

27

511 Dated 8th March 1909.
9

From b. Srikantho vara Aiyar Esquire B.A.; B.L.
District Magistrate,
Kolar District.

C. S. Balasubram Aiyar Esquire B.A.

Secretary to the Government of Mysore,
General and Revenue Departments.
Bangalore.

Sir,

I have the honour to submit herewith
the enclosure to my No. C. 337 dated 13th February
1909, papers in connection with the report on the
embezzlement of Government money by Kolar
Kasba Police Station writer Ramaswami Naidu.

I have the honour to be,
Sir,

Your most obedient servant,

S. Shanmuga
For District Magistrate,
Kolar District.

53

Wg 13/3
11/3

J 2292

1909

File no. 179-66

From C. Sri Kanteswara Aiyar Esq. B.A.; B.L.

District Magistrate,
Kolar District.

To The Secretary to the
Government of Mysore
Bangalore

Dated 8th. March 1909.

Despatched 9. 3. 09

Received

General No. 6043
No. 224

Enclosure No one file.

Submitting enclosures to
letter No. C. 337 dated 13th. Feb.
1909, papers in connection with
the report on the embezzlement
of Government money by Kolar
Kasaba Police Station writer
Ramaswami Naidu -

List of papers accompanying the special report re the em-
zlement of Government money, by the Kolar Taluk Police Stati-
writer, Ramaswami Naidu.

1. Copy of memo dated 20th April 1907, from the Head Quarter
Inspector, Kolar, about eleven 2nd class constables' pay have
been drawn in excess in the paybill for December 1906.
2. Statement showing that an approximate amount of Rs.1,211/-
had been overdrawn.
3. Statement showing the overdrawals in each month.
4. Copy of judgment in Sessions Case No. 17 of 1906-07
5. Copy of judgment in Sessions Case No. 18 of 1906-07
6. Copy of Comptroller's Circular No. 1191 dated 8th March
directing that the Amildars should have the pay bills of the
Police prepared separately from the General Taluk Barawards.
7. Copy of article Nos. 63, 64, 65 and 66 referred to in the
old Taluk Treasury Manual in the matter of preparation of Police
bills.
8. Copy of Comptroller's Circular No. 2011 dated 3/15th April
1903, doing away with the system of preparing the pay bills of the
Police in the Taluk Office.
9. Copy of Circular order No. 814-34 dated 16th February 1881,
from the Inspector General of Police in Mysore, enjoining careful
preparation and regular submission of disbursement statement every
month.
10. Copy of Circular No. 3503-32, dated Bangalore, 31st December
1906, from the Inspector General of Police in Mysore, directing
Amildars to check the cash book of the Police Office at the close
of each month.

S. Shanmugaswami
for District Magistrate
Kolar Dt
SAN

M e m o.

29

With reference to the Comptroller's objection on the pay bill of the Police Establishment of the Kolar Taluk for the month of December 1906 I beg to state that the pay bill in question shows that Rs.558-13-11 were drawn from the Kolar Taluk Treasury for payment in the month of January 1907.

The number of constables for whom the pay was drawn in the above said bill was 57, 9 of them being 1st class.

On reference to the allocation statement it was ascertained that only 45 constables are working in the Kolar Taluk including those of the 1st Class.

It was therefore necessary to compare the bill in question with the one sent to this Office and consequently it was found out that pay for 11 Second class constables were drawn in excess.

The bill under reference shows the following items of false entries and accounts:-

General	District	Rank.	Name.	Remarks.
No.	No.			
1.	443	2nd Class	Mohamed Osman.	) These numbers do not exist in the Police Force in this District (Proper)
2.	129	do.	Ramannah.	
3.	25	do.	Ramannah.	
4.	230	do.	Ag: Venkatramana.	
5.	463	do.	Abdul Samad.	
6.	265	do.	Gullar Hussain.	
7.	265	do.	Lakshminarasimha	
				There is no such number in the Taluk. The names are also false. The pay for No.265 is drawn on a separate bill for the Kolar Town in favour of Md. Jamal.
3.	175	do.	Narasappa.	These numbers are not in the Taluk. The pay for these numbers has been disbursed to them in other Taluks where they actually exist.
9.	160	do.	Venkatsubbiah.	
10.	320	do.	Rama Rao.	
11.	624.	do.	Abdul Razak.	

Inspector Mr. Narayana Rao was sent for and asked to explain how this discrepancy occurred.

On reference to the bill he said that the Inspector's signature was not genuine and that the bill was a forged one.

Suspicious

Suspicious being thus aroused the Treasury accounts were examined and compared with the Acquittance roll kept in the Taluk Office. It was then found out that systematic fraud was committed and defalcation to the extent of Rs.1211-4-7 was made by writer constable Ramaswamy of the Kasba Station.

The accompanying list gives the particulars:-

Under these circumstances it is clear that the writer constable Ramaswamy has committed offences under sections 466, 468, 417, 471, and 477A of the Indian Penal Code.

The offences being non-cognizable orders may be obtained from a Magistrate to investigate the case under section 155, Cl.2 of the C.P. Code and a warrant obtained for the immediate arrest of the Accused.

Sd. D. Ahobala Rao,

Head Quarter Inspector of Police,

K o l a r D i s t .

Submitted to the Assistant Superintendent of Police.

(Sd) D. Ahobala Rao

Dated 20th April 1907,

Head Quarter Inspr.

K o l a r.

--oOo--

"Copy"

S. Shanmuga-
District Magistrate
Kolar District

ERR

Statement Showing the amount claimed by the Indian office from the Treasury since March 1905

31

Year or
Month

(4)

Amounts

Remarks

Claimed in
the
off or bill
Drawn from
the Treasury
Date
Difference

March 1905	453	8	✓	479	8	26		
	197	131	8	204	13	7	1-3-05	
Supplemental	111	3	5	26	5	15	5-16-05	
April 1905	445	✓	459		14			
	171	5	✓	193	5	22	1-2-05	
Supplemental	21	5	2	21	5		18-4-05	
May 1905	453	13	4	473	14	20		
	116	4	10	201	4	35	1-5-05	
June 1905	459	6	✓	484	5	24	14	11
	167	4	8	191		23	11	4
July 1905	441	11	8	498		56	4	4
	179	14	5	198		18	1	7
August 1905	460	3	7	488	8	28		2
	179			186		7		
September 05	465	11	5	477	X	11	4	7
	181			181	✓			
October 1905	457	15	8	469	X	11		4
	173		3	174	X		15	9
	467	8		467	8			
November 1905	475	8		175	8		2	11
Supplemental				2		2	18-11-05	
December 05	409	10	5	440		30	1	
	175	12	3	175	12		1-12-05	
January 1906	464	8		411	8	7		
	176			176			3-1-06	
February 1906	414	15		433	X	18	1	
	176			176			1-2-06	
March 06	464	14	X	483		18	2	
	169	4	X	176		6	12	
April 1906	458	14	1	506	12	47	13	11
	172	2	2	175	12	3	9	1
May 1906	466	1	8	541		74	14	4
	175	12		175	12		1-5-06	

Amounts in claim
Error

or and
month.

Amounts

32

	Blained in the Office bill.	Drawn from the Treasury	Date.	Difference.	Balance
June 1906.	469' 15'	520' . . .	2-6-06	50'	
	169' . . .	183' . . .	do.	14'	
July 1906.	460' . . .	460' . . .			
	169' . . .	169' . . .	3-7-06		
August 1906.	453' . . .	481' . . .		28'	
	169' . . .	169' . . .	2-8-06		
September 1906.	475' 7' 11'	475' 11' 11'			
	181' . . .	181' . . .	3-9-06		
Supplemental for Sept. 06.		19' . . .	20-8-06	19'	
October 1906.	470' 12' 10'	539' . . .		68' 3' 2	
	175' . . .	102' . . .	3-10-06	7'	
November 06.	454' 11' 1'	540' . . .	9' 12	85' 5' 8	
	187' 5' 1'	187' 5' 1'	1-11-06		
Supplemental.		9' . . .	19-11-1906	9'	
December 06.	462' . . .	529' . . .		67'	
	186' 6' 5'	186' 6' 5'	3-12-1906		
January 1907.	481' 13' 11'	558' 13' 11'		77'	
	171' 12' 10'	173' 12' 10'	3-1-1907	2'	
February 07.	474' 15' 3'	557' 15' 6'		83' 3'	
	167' 6' 1'	171' 12' 10'	4-2-07	4' 6' 9'	
Supplemental.	6' 4'	6' 4' 9-2-07			
March 07.	460' 12' .	520' 12' .		70'	
	154' 13' 4'	154' 13' 4'	1-3-1907		
April 1907.	461' . . .	559' . . .		98'	
	154' 1' 6'	147' 1' 6'	2-4-1907		
Supplemental	35' 13' 10'	35' 13' 10' 15-4-1907			

Grand Total

1211 4 7

dated Kolar

} Sd/- M. P. Viswanatha Rao.

Assistant Superintendent.

District Magistrate
Kolar Dist.

Witness

March 06	2.4.06	Town	6-12-0	}	—do—	—do—
		Kasba	47-13-11			
		Town	3-9-10	}	—do—	—do—
April 06	1.5.06	Kasba	74-14-4			
May 06	2.6.06	Kasba	50-1-0	}	—do—	—do—
		Town	14-0-0			
July 06	2.8.06	Kasba	28-0-0	Inspector B. Narayana Rao W. S. Ananthakumardhyar. A. G. G. Ananda		
September 06	3.10.06	Kasba	68-3-2	}	—do—	—do—
		Town	7-0-0			
October 06	1.11.06	Kasba	85-5-8	Ins. C. V. Narayana Rao Amildar		
November 06	3.12.06	Kasba	67-0-0	—do—		
December 06	3.1.07	Kasba	77-0-0	}	—do—	—do—
		Town	2-0-0			
January 07	4.2.07	Kasba	83-0-3	}	Jamadar Gowshkhan	—do—
		Town	4-6-9			
February 07	1.3.07	Kasba	70-0-0	Inspector B. Narayana R		
March 07	2.4.07	Kasba	98-0-0	}	(minus) Jamadar Gowshkhan	—do—
		Town	7-0-0			
		Total	1150-4-6			

"Copy"

Shamdeen
District Magistrate
Kolar Dist

List showing the Amount embezzled during the several months as per auditor's report.

Month to which the bill relates	Date of bill	Kasaba or Town	Amounts overdrawn	Drawer of the bill	Countersigning officer
February 1905	1.3.05	Kasaba Town	19-0-0 10-2-3	Jamadar Madhwa Rao	Mr A. Mrityunjaya Iyer, Amildar
March 05	1.4.05	Kasaba Town	14-0-0 22-0-0	Inspector M. Vasudeva Rao	-Do-
April 05	1.5.05	Kasaba Town	21-11-3 35-0-0	-Do-	-Do-
May 05	2.6.05	Kasaba Town	24-14-11 23-11-6	-Do-	-Do-
June 05	1.7.05	Kasaba Town	50-1-10 18-1-7	-Do-	-Do-
July 05	1.8.05	Kasaba Town	28-5-2 7-0-0	-Do-	-Do-
August 05	1.9.05	Kasaba	11-4-7	-Do-	-Do-
September 05	2.10.05	Kasaba Town	11-0-4 0-15-9	-Do-	-Do-
November 05	1.12.05	Kasaba	30-1-7	-Do-	-Do-
December 05	3.1.06	Kasaba	7-0-0	-Do-	-Do-
January 06	1.2.06	Kasaba	18-1-0	-Do-	Mr. Lakshminarasappa, Sheristadar
February 06	1.3.06	Kasaba	17-10-0		

In the Court of Sessions, Bangalore Division.

34

Kolar, dated the 11th day of June 1907.

Present:- T. Paramasiva Iyer Esquire,
S e s s i o n s J u d g e.

Kolar Sessions Case No.17 of 1906-1907.

- Offence: 1. Criminal breach of trust by a clerk or servant in respect of (a) Rs.47-13-11; (b) 68-3-2 and (c) 85-5-8 under section 403 Indian Penal Code.
2. Cheating and thereby dishonestly inducing delivery of (a) Rs.47-13-11; (b) 68-3-2 and (c) 85-5-8, under section 420 Indian Penal Code.

Opinion of
the assess-
ors.

Finding of the
Judge.

The accused was guilty of three charges under section 420 Indian Penal Code.

Sentence:- The accused was sentenced to 9 months' rigorous imprisonment ^{on each head in 24 months' rigorous imprisonment} and a fine of Rs.300/- in default ^{further} 6 months' rigorous imprisonment.

J u d g m e n t.

The Senior Assistant Commissioner and 1st Class Magistrate, Kolar Sub-division, charged the accused Ramaswamy Naidu constable-writer in the Kolar Taluq Police Office with having prepared false copies of pay bills of the Kolar Taluq Police Establishment for the months of March, September and October of the year 1906, presented the same to the Taluq Treasury and misappropriated the amounts overdrawn on the false bills and committed him to take his trial at the sessions on three charges in respect of the three false bills Exhibits A2, C2 and E1 under

sections 403 and 420 of the Indian Penal Code. 35

2. The accused pleaded guilty, but pleaded in extenuation that he was a humble constable on 8 rupees, acted under the orders of the Inspector, his master, and had not the courage to expose or report his officer to the higher authorities.

3. No witnesses were examined for the prosecution.

4. The following exhibits were marked:-

A. Acquittance roll of Kolar Taluq Police Office for the month of March 1906.

A
1 Copy of Acquittance roll of Kolar Taluq Police Office for March 1906, sent to the Office of the Police Superintendent.

A
II Pay bill of Kolar Taluq Police Office Establishment for March 1906 presented for encashment at the Kolar Taluq Treasury.

B
2-3-06. Entry in Shroff's chitta of the Kolar Taluq Treasury No.8 showing disbursement of Rs.506-12-0

C. Acquittance of Kolar Taluq Police Office for September 1906.

C
1 Copy of acquittance roll of Kolar Taluq Police Office for September 1906, sent to the Office of the Superintendent of Police.

C
II Pay bill of Kolar Taluq Police Office Establishment for September 1906 presented for encashment at the Kolar Taluq Treasury.

D
3-10-06. Entry in Shroff's Chitta of the Kolar Taluq Treasury No.5 showing disbursement of Rs539/-.

E. Acquittance roll of Kolar Taluq Police Office for October 1906.

E
1 Pay bill of Kolar Taluq Police Office Establishment for October 1906 presented for encashment at the Kolar Taluq Treasury.

F
1-11-06 Entry in Shroff's chitta of the Kolar Taluq Treasury No.23 showing disbursement of Rs.540-0-9

G.
2-4-06. Entry in the Cash book of the Kolar Taluq
Office showing receipt of Rs.634-12-3.

H.
3-10-06. Entry in the Cash book of the Kolar Taluq
Office showing receipt of Rs.645-12-10.

J.
1-11-06. Entry in the Cash book of the Kolar Taluq
Police Office showing receipt of Rs.642-0-2.

5. The accused made the following statement before the
committing Magistrate:-

"I see the pay bill of the Kolar Taluq Police Office
for March 1906. It is not in my hand-writing and I have not
written it. If all the pay bills are given to me I can say
in whose hand-writing it is. I see all the pay bills shown to
me. I can't say who wrote it. I see the acquittance roll
for march 1906. It is in my handwriting. I see the copy
of the acquittance roll for March 1906 marked as exhibit C.
It is in my hand-writing. I was writing^{up} the acquittance
rolls and pay bills, as Inspector's writer along with another
constable whose name is Ramachandra Rao. The pay bills used
to be cashed by any one chosen by the Inspector for the pur-
pose. I was never chosen to cash such bills. I see the
signature in Shroff's chitta for April 1906. It is signed
"Ramaswami Naidu" but it is not my signature. Both the Ac-
quittance roll for September 1906 and the copy of it marked
as exhibit H are in my handwriting. I see the copy of the
acquittance roll marked as Exhibit K. It is not in my hand-
writing. I see the signature in Shroff's chitta for October 1906. *The name is Ramaswami Naidu, it is not my signature. I see the Acquittance roll for September 1906.* It is in my handwriting. I see the copy of the
Acquittance roll for October 1906 marked as exhibit N. It
is not in my handwriting. I see the Shroff's chitta for Novem-
ber 1906. It bears my name but it is not my signature.
The last Kanarese alphabets of Naidu are dashed off. The
advice before the Court is mine; but I did not pay Rs.131-4-0
to witness Sidacharry. I had given the money to constable
Vasudeva Singh and he paid the money to the Goldsmith. My

pay

pay is rupees 8 per month. My parents generally help me with funds whenever I ask them. I do not remember of any remittance having been received from them in October and November 1906. ~~The~~ Three signatures in the acquittance rolls for March, September and October/1906 opposite to my name are my signatures. I plead not guilty to the charge read over and explained to me. I did not prepare the Barawards referred to in the charge. I have no witnesses to examine. I have ~~no~~ documentary evidence. They are as described below: (1) My pocket diary for 1906 which is in the Office of the Assistant Superintendent of Police, to prove that Inspector Vasudeva Rao and myself had dealings with one another and which led to ill-will between us. This pocket diary is now before the Court. I show the entry in it which has been initialled by the Court in my presence. Police Inspector Narayana Rao has characterized me as a "Lowaree" and has recommended my transfer to some other Taluk. The connected papers should be summoned. This is all. I plead not guilty to the alternative or additional charge read over and explained to me I have no witnesses."

6. The accused made the following statement before this Court:-

"I hear the charges read against me. I plead guilty. But it was the Inspector that made me sin. I did prepare acquittance rolls A, A1 and A2. I see signature and I took the money as shown therein. I see exhibit C, C1 and C2 and signature in Exhibit D. I prepared C, C1 and signed exhibit D and took the money. I see exhibit E and E1 ~~and~~ *the signature in Chitta F. I prepared G and H,* signed in Chitta F and took money as shown in it. I see cash book entries Exhibits G, H and J. I wrote exhibits G and H; and J is written by the station writer, Ibrahimkhan. When the Inspector asked me to prepare A2, C2 and E1 falsely and overdraw money from the Treasury, I did protest, but he gave me some excuse and told me to do as ~~I~~ was bid. I was a humble servant and the Inspector was my master. My chief duty

was

was to obey him. As he was an Officer I did not venture to es-
cape him and report him. I was a poor constable on 8 Rupees
 and how could I disobey the Inspector?

7. No witnesses were examined for the defence.
8. No exhibits were filed for the defence.
9. I examined the accused at length and it is clear from the documentary evidence in his handwriting and admitted to be so in the course of his examination that he prepared correct copies of the baraward for the Taluq Office and for submission to the District Superintendent's Office, but simultaneously prepared a false triplicate for submission to the Taluq Treasury. It is also clear that he cashed the false bills himself overdrawing 47 rupees 13 annas 11 pies, 63 rupees 3 annas 2 pies and 35 rupees 5 annas 8 pies for the months of March September and October 1906 respectively and misappropriated the amounts so overdrawn by entering in the cash book only the sums properly due under the correct baraward prepared by himself. In these circumstances, there can be no doubt but that he deliberately cheated the Treasury Officer by presenting a false bill and induced him to disburse more money than was due, and committed an offence under section 420 of the Indian Penal Code. The facts of the case do not in my opinion bring the offence within the category of section 408 of the Indian Penal Code though it is clear that offences under sections 467 and 468 were committed by the accused. It is almost impossible to believe that that the accused could have indulged in a long course of bare faced forgery and cheating without the connivance of Inspectors Vasudha Rao and Narayana Rao, and the total amount misappropriated from February 1905 to March 1907 was as much as 1,150 Rupees 4 annas 6 pies. I convict the accused of the three charges but under section 420 alone of the Indian Penal Code and sentence him to 9 months' rigorous imprisonment on each head, in all, 27 months' rigorous imprisonment. I further sentence him to a fine of Rs.300/- in default 3 months' further rigorous imprisonment.

Though the amount misappropriated is Rs.1,150/- I sentence him to a smaller fine, as I am satisfied that the greater portion did not go into his pocket, and the Chief Court have also laid down in Criminal Appeal No.118 of 1906-07 (Narain Murthy VS Government) that the probable capacity of the accused to pay, furnishes the true measure of the fine to be imposed irrespective of the actual amount embezzled or misappropriated.

Pronounced in open Court this day the 11th June 1907.

(Signed) T. Paramasiva Iyer,
Sessions Judge,
Bangalore Division.

"Copy"

For District Magistrate,
K o l a r D i s t r i c t .

Copy

S. Shanmuga
District Magistrate
Kolar District
S.R.R.

IN THE COURT OF SESSIONS BANGALORE DIVISION.

Kolar, dated the 14th day of June 07.

P r e s e n t:- T. Paramasiva Iyer Esquire,

S e s s i o n s J u d g e.

Kolar Sessions Case No.18 of 1906-07.

Complainant

Accused.

Government

VS:

Ramaswami Naidu.

Offence.

1. Using as genuine a forged document knowing it to be forged under section 471, Indian Penal Code.
2. Cheating and thereby dishonestly inducing delivery of property under section 420, Indian Penal Code.
3. Forging a valuable security for the purpose of cheating under sections 467 and 468 Indian Penal Code.

Opinion of
the Assessors

The 1st assessor is of opinion that the accused prepared false baravards Exhibits A2 and F2 and cheated Government, but he is doubtful as to the accused having forged in exhibits A2 and F2, and cheated Government-B and C the signatures of the Inspector, and that the signatures may be the Inspector's or may not be.

The 2nd and 3rd assessors agree with the 1st assessor as regards the forgery and cheating but say that the signatures in Exhibits A2 F2 , B and C are forgeries.

Finding of
the Judge.

The accused was found guilty under sections 420, 467, 468 and 471 of the Indian Penal Code.

Sentence.

The accused was sentenced to nine months' rigorous imprisonment. This sentence will commence on the expiry of the sentence

passed

passed on him in Kolar Sessions Case No.17 of 1906-07

Judgment.

The Senior Assistant Commissioner and 1st Class Magistrate, Kolar Sub-division, charged the accused with having on 3rd January 1907, prepared false Baravards of the Kolar Town and Taluk Police establishments containing forged signatures of Inspector Narayan Rao and drawn from the Treasury more than to his knowledge was legitimately due and committed the accused to take his trial at the sessions for offences under sections 471 and 420 of the Indian Penal Code. The charge was amended in this Court by the addition of sections 467 and 468 of the Indian Penal Code.

2. The accused pleaded guilty in respect of the preparation of the false baravards and the over-drawing of money on their strength from the Treasury. As however he denied that the signatures of the Inspector in the pay Bills A2 and F2 were forged the trial proceeded and the Public Prosecutor examined Inspector Narayan Rao and closed his case.

3. The following witnesses were examined for the prosecution:-

1. Narayana Rao.

4. The following exhibits were filed for the prosecution:-

A. Baravard of Kolar Taluk Police Office for December 1906.

A1. Copy of the pay Bill of Kolar Taluk Police establishment for December 1906 sent to the Superintendent of Police, Kolar.

A2. Pay bill of Kolar Taluk Police establishment for December 1906/presented for encashment at the Taluk Treasury.

B/3-1-07 Certificate about Life Insurance of the Officials attached to the pay bill of the Kolar taluk Police establishment for December 1906.

C/3-1-07 Certificate about the absentees attached to the pay bill of Kolar Taluk Police establishment for December 1906.

- D/3-1-07 Entry No.21 in chitt~~e~~ of the Kolar Taluq Treasury Shroff showing disbursement of Rs.173-12-10.
- E/3-1-07 Entry No.22 in Chitt~~e~~ of the Kolar Taluq Treasury Shroff showing disbursement of Rs.558-13-11.
- F/3-1-07 Baravard of the Kolar Town Police Office for December 1906.
- F1/3-1-07 Do. Do. sent to the Superintendent of Police, Kolar.
- F2/ Do. Do. sent to the Kolar Taluk Treasury.
- G/3-1-07 Entry in cash boo' of the Kolar Taluq Police Office showing the receipt of Rs.653-10-9.
- H/3-12-06 Specimen of genuine signature of B. Narayana Rao in the Kolar Town Police Office Baravard.
- H1/3-12-06 Do. Do. in the Kolar Taluq Police Office Baravard.
- H2/ Specimen of genuine signature of B. Narayana Rao in the Kolar Town Police Office Baraward for October 1906.
- H3/ Do. Do. in Kolar Taluk Police Office Baraward for October 1906.
- H4. Do. Do. in the acquittance roll for October 1906.
- H5. Do. Do. in the Kolar Town Police Office Baraward for September 1906.
- J/23-5-07. The statement of the accused before the committing Magistrate.

5. The accused made the following statement before the Committing Magistrate:--

"The establishment pay bills of the kolar Taluq and Town Police for December 1906 were not prepared by me and they are not in my handwriting. The signatures in Shroff's chitta Exhibit Q opposite to Nos. 21 and 22 are not mine. The Baraward Exhibit B for December 1906 is in my handwriting. I was not employed as Police writer. I was simply called by that name. I was doing the Police Inspector's house-hold duties. I never cashed the Kolar Taluq and Town Police establishment

pay bills. I plead not guilty to the charges read over and explained to me. I did not prepare the barawards. I have witnesses. I have already told the court that to prove ill-will between me and Inspector Narayana Rao, certain records should be summoned. I shall file a list of my witnesses through my lawyer. I want to make a further representation. In the Kolar Taluq Kas a Station duty roster from January 1906, there is an entry indicating that three constables are employed as writers. This should be summoned to be produced. I say from 1905 to end of March 1907. This is all."

The accused made the following statement before this Court:-

"I plead guilty to charges against me except with reference to the alleged forgery of the Inspector's Signature. I prepared the bills exhibits A, A1, and A2 and they are in my writing. I see the signatures in A1 and A2. A1 is signed by Jamadar Gouse Khan. A2 is signed by Inspector Narayana Rao. I prepared and wrote exhibits A1, A2, B and C on 3rd. January 1907. The Inspector signed A2, B and C. The Inspector signed these in my presence. I see the signatures in the Shroff's chitna Exhibits D and E and they are mine and I drew money under it from the Treasury. I hear my statement before the Lower Court. I stated there as I stated here. In the Lower Court I stated that Exhibit A2 was not in my writing and that D and E are not my signatures but what I stated here is true. I see exhibit A. I placed it also before the Inspector together with bill exhibit A2. Somehow he failed to sign it. I see exhibits F, F1 and F2. I prepared all three. F is signed by the Inspector. F1 is signed by the Jamadar Gous Khan. F2 is signed by the Inspector. F, F1 and F2 were all prepared by me on 3rd. January 1907. A, A1 and A2 as well as F, F1, and F2 were prepared on the same day. A1 and F1 are signed by the Jamadar while A2 and F2 are signed by the Inspector, because A1 and F1 may have been prepared subsequent to 3-1-1907.

7. No witnesses were examined for the defence.

8. The following Exhibit was filed for the defence:-

I. Signature of B. Narayana Rao in the Acquittance roll of

of Kolar Town Police Office for June 1906.

9. This case is connected with Kolar Session Case No. 17 of 1906-07 against this same accused and the present charge is concerned with his making false entries in the pay bill for December 1906 prepared by him and his over-drawing one real establishment charges by the amount of the false items while case No. 17 dealt with an exactly similar offence in regard to the pay bills of March, September and October 1906. The accused admits in this case that he prepared the copies of the December Barawards for the Office (A & F) for the Treasury (A2 & F2) on the same day 3-1-07, that he wrote the false entries in A2 and F2 which do not exist in A or F and he also admits that he personally presented the false pay bills Exhibits A2 and F2 to the Treasury and received the amount of the bills which exceeded by Rs. 79/- what was due under exhibits A and F. He however denied that the Inspector's signatures in A2 and F2 were forged, but that the Inspector signed them in his presence. The evidence of Marayana Rao is to the effect that he did not sign either A2 or F2 and that the certificates attached to the pay bills and in the writing admittedly of the accused also contained signatures purporting to be his, but not his. The prosecution filed a number of genuine signatures of the Inspector found in the Office barawara book and Acquittance roll book for purposes of comparison and these are marked exhibits H ^{to} ~~and~~ H5. Another signature admitted by the Inspector to be his was marked exhibit I at the request of the accused. The Assessors scrutinized the signatures and one of them was unable to say whether the signatures in A2 and F2 were genuine or forged and the others were of opinion that they were forged. The probabilities are ^{that} the signatures are forged though having regard to variations in the genuine signatures themselves I am not prepared to hold that the signatures may not have been written, when the Inspector was in press of work. There was further no motive for the accused to forge the Inspector's signatures as admittedly the false bills for September and October 1906 in respect of which he was convicted in Sessions Case No. 17 of 1906-07 bear the genuine signatures of this same Inspector. The Inspector's conduct appears to be most extraordinary. The general diary which I sent for from the Superintendent's Office shows that

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that Narayan Rao attended current work in the Kasaba on 3-1-07 and he has initialled the transactions of 4th January 1907 in the cash book on the 4th January. (Exhibit G.) Thus though he was in Kolar on the 3rd and the 4th he has not signed the Office Baraward, he says he did not sign the Pay bills submitted to the Treasury, his Jamadar has signed the copy of the Pay bill submitted to the Superintendent's Office, he has not initialled the transactions of 3rd January in the cash book though he has done so immediately below the entries relating to that day against the transactions of the 4th January and he further deposes that the accused gave him his (the Inspector's) pay in his house on the 4th January 1907 though he has failed to sign in the Acquittance roll in token of receipt. He has invariably signed the Office Barawara ever since he took charge in June 1906 and he has signed in all the acquittance rolls from June to November. The signature in the Acquittance roll for November he denounces ~~as~~ as a forgery, but why when he admittedly drew the pay for November and December he did not sign his name to the rolls though admittedly he himself takes part in the distribution of the establishment pay and why having been at Head Quarters on the 3rd and 4th January he drew pay on a pay bill in triplicate ~~in~~ none of which he signed, are matters which/it is difficult to reconcile with his having acted with a clean conscience and it is difficult to acquit this young and intelligent Inspector of passive complicity at least in the misdeeds of the accused commenced in the days of Inspector Vasudeva Rao from February 1905. I am satisfied that these daring manipulations and frauds upon the Public Treasury would have been impossible had the old system of elaborate and wisely conceived checks in the preparation and final ~~checks~~ submission of the pay bills which was in force till February 1903 been continued and had not been replaced by fresh instructions under which an Inspector on Rs.40/- and a constable writer on Rs.8/- can with impunity and with perfect safety within certain limits, dishonestly manipulate the pay bills and bamboozle the Treasury authorities as well as

Comptroller.

10. Concurring with the assessors, I find the accused guilty of the charge against him under sections 20, 467, 468 and 471, Indian Penal Code and having regard to the punishment already inflicted on him in Sessions Case No. 17 of 1905-07 sentence him to 9 months' rigorous imprisonment. This sentence will commence on the expiry of the sentence he is now undergoing.

Pronounced in open Court this day the 14th June 1907.

(Signed) T. Paramasiva Iyer

S e s s i o n s J u d g e .

"Copy"

(Signed) T. Paramasiva Iyer

S e s s i o n s J u d g e .

"Copy"

J. Shanmuga
District Magistrate
Kolar District
J. B. R.

Copy of Circular No. 1191 dated 3th March/1875 from the
the Deputy Accountant General in Mysore to the Deputy Commissioners
of Districts.

With the concurrence of the Deputy Inspector General
of Police, the Deputy Accountant General has the honour to request
that Deputy Commissioners of Districts will be so good as to
instruct the amildars of Taluks to have the pay bills of the
Police for March 1875 and thence-forward prepared separately
from the general taluk baraward.

2. The District Police Office will furnish the amildar
with all orders affecting the pay of the Police such as orders
regarding promotion, degradation, fines, appointments of new men
or of substitutes, transfers, leave &c. The Police baraward
will ^{then} be prepared in the Taluk Cutchery as heretofore, and when
complete the Inspector or Sub Inspector will examine and submit
it to the amildar for further check and counter-signature. The
men who are at the kasha or within 10 miles will attend at the
Taluk Cutchery to receive payment giving them acquittance and
on the Office copy of the baraward. The pay of men at a greater
~~distance~~ will be made over to the Inspector or Sub-inspector, who will
put his initials against each item so made over to him in the
Office baraward by way of acknowledging its receipt, and after
distributing the pay, will submit to the amildar a list of the
payments made with the acquittance of the men thereon and his
certificate at foot that the payments were duly made. This
will be filled in a book in the taluk cutchery.

3. For men absent on leave a supplemental baraward will
be similarly prepared on the 20th of the month including the pay
of those who have returned to duty up to that date.

4. The 1st and 2nd baraward will be sent as at present
with the Taluk "C" Accounts to the District Treasury.

5. Forms of barawards will be shortly supplied to the
amildars.

X X X X X X
"Cop 3"
to District Magistrate (Signed) H. Hudson,
Deputy Accountant General in
Mysore.

In the interval is in the year 1898 a Manual for Taluk Treasuries was published by Government and given to Taluk Treasuries for guidance. An extract of the Manual with regard to the payment of Police bills is mentioned below:-

Chapter III Salaries and allowances

Police Establishment bills. —

63. All orders affecting the pay of the Police, such as orders regarding promotion, degradation, fines, appointments of new men or of substitutes, transfers, leave &c are Communicated to the Amildars by the District Police Office. According to these orders, the Police Barawand is prepared by the Inspector and checked, passed and Countersigned by the Amildar.

64. Men at the Kasba will attend at the Taluk Cutcherry and receive payment

Copy of Circular No.2011 dated 3/15th April 1903 from

the Comptroller to the Deputy Commissioner, Treasury

Department.

In pursuance of Para 13 of Government Proceedings No. F1
D-92-13-1901-02 dated 7th February 1903, the Comptroller has
the honour to request that the following procedure may be observed
from 1st July next in regard to payments to Taluq Establishments
and to their entry in accounts.

2. Instead of each payment as it is made, being charged
in the Taluk "C" accounts and sending a baraward on the 11th or
12th for all payments made from 1st to 10th and likewise a sup-
pl-emental one on the 22nd for all payments from 11th to 20th
a consolidated bill for the amount due to each establishment shall
be prepared according to the instructions contained in Article 5b
of the Taluk Manual and presented for payment at the Taluk
Treasury, where the full amount of the bill shall be paid to the
Officer drawing the bill and charged in the "C" accounts, the
drawing Officer who is personally responsible for every salary
drawn on a bill signed by him, making his own arrangement for dis-
bursement to the officials concerned; a similar procedure shall
also be observed in disbursing arrear pay of Establishment(Art.73)

"Copy"

J. Shannappa
District Magistrate
Kolar District
SR

44
Payment giving their acquittance
on the office copy of the Baravand.
The pay of men at a distance will be
made over to the Inspector who will
acknowledge its receipt in the office
Baravand by initialling against the
Memo Concerned, and after distri-
buting the pay will submit to the
Amildar a list of the payments
made with the acquittances of the men
thereon and his Certificate at foot
that the payments were duly made.
This will be filed in a book in the
Taluk Cutcherry.

65. Men who have returned to duty
from leave or Special duty may be
paid between 11th and 20th and no
payments should be made thereafter

66. The Rules contained in article
61, as to how the payments should be
charged in the daily Cash accounts
and how and when the original
and

and supplemental abstracts
should be prepared, apply to
these payments also.

"Copy

J. Shammone
District Magistrate
Kolar District
SRN

Monthly Disbursement Statement

This important document must be carefully prepared and regularly sent in so as to reach the Inspector General's Office on or before the 15th of every month.

Items must be adjusted monthly and not allowed to accumulate or be drawn in collective bills extending over several months.

It is hereby directed that Inspectors shall personally pay their men with all despatch.

When prevented from doing so the gamadar must be deputed but no officer of lower rank, and on such occasions the Inspector must personally satisfy himself that no claim remains unadjusted.

The disbursement of pay and by whom should be reported in Station and Sub Station Diaries of that day.

In sending in a pay abstract
the

-the Inspector should Certify at foot all the salaries of previous month have been disbursed, if this is not so, they should state the exceptional cases affording a memo of explanation ^{for the information} of the Police Assistant Commissioner.

Police Assistant Commissioner will use every endeavour to ensure prompt and regular issue of pay etc. of the men, and during their tours will invariably make personal enquiry whether any claims exist.

The pay of every Policeman No. 560-8, dated } in a Taluk should be
13th October 1881 }
disbursed long before the 15th of the succeeding month. There is no reason why they should not receive their pay by the 10th but taking into consideration their convenience experienced in not receiving the Taluk Barawards in time to admit of check and compilation of the general statements, the period of the submission of

54

of the disbursement Statement
is extended to No 25th of the month
succeeding that for which pay is
due.

It has been observed that
in the disbursement statements
received from certain districts,
the expenditures of a previous month
are shown as disbursements
for the month in which payments
were made. This is irregular.

All disbursements made for
any one month should be shown
in the return as disbursements
No. 814-B4 dated } for that month
16th February 1881 } although payment is
made in the succeeding month.

Copy

S. Shanamma
District Magistrate
Kolar District

S.R.R.

Circular Memo. 55

Circular No. 3503-32, Bangalore
31st December '04.

The District Head Quarter
Officer and the Taluk Kasba
Stations deal with the following
items of money:-

- (1) Permanent advance.
- (2) Batta to Prisoners.
- (3) Pay of the men.
- (4) Batta of the men.
- (5) Office Contingencies.
- (6) Fines recovered under
warrants issued by the
Courts.
- (7) Amounts recovered for
articles of kit to, from the
men.
- (8) Amounts recovered from
Private parties for Police
men lent.
- (9) Amount of rewards sanctioned.
- (10) Gratuities payable to officers
and men.
- (11) Secret Service money.

in Sub Taluk will be held personally responsible for all injuries.

The ~~cash~~ account of the District office should be checked by the Superintendent or the Assistant Superintendent of Police at the close of the day when he is at Head Quarters and initialled by him as to its correctness.

The pay of the men should be paid by the Inspector or the gamadas by the 10th of each month.

The amount of undischarged pay remaining on hand should be short drawn in the next pay bill.

The batta should be disbursed to the men by the Inspector or the gamadas with as little delay as possible and the signature of the payee should be obtained in the acquittance roll. A copy of such roll should be submitted to the District office where it will be filed with office copies of batta bills.

The payment of batta should be made only at the Head Quarters of the District or the Taluk Hasba and the amount should on no account be taken to Sub-stations for disbursement.

At the close of the month a balance sheet.

56 (12) Amounts received for the
escort of prisoners.

(13) Miscellaneous.

2. The following registers should
therefore be maintained in all
District Police Offices as well as
in Taluk Hasba Stations:-

(1) Cash book in the form given
in Appendix.

(2) Remittance Book - do -

(3) Acquittance rolls of (1) Pay - do -

(2) Batta - do -

(4) Contingent Register in the form
prescribed by Government.

All receipts and disbursements
of money should be entered in the
Cash Book and balanced daily and
every item attested by the Head Quarter
Inspector in District Police Offices,
and the Inspector in Hasba Stations

All amounts to be remitted to
other offices such as items Nos. 6 and
7 noted above, should be entered in
the Remittance Book and sent to the
Treasury under the signature of the
Superintendent or Assistant Superintendent
of

57

of Police or in his absence the Head
Quarter Inspector in District Police
Offices and the Inspector in Thana
Stations immediately after the amounts
are received.

All amounts to be credited to the
Treasury, such as item 8 should also
be entered in the Remittance Book, and
receipts from Treasuries pasted in as
a voucher.

Receipts should be obtained in
the acquittance for all payments..
When any payment exceeds Rs 20/- a
stamped receipt should be obtained
in the acquittance roll. The same should
apply to all Batta, monies paid to
officers and men

All monies should be deposited
in the Cash box. which should be
locked and sealed at the close of the
daily transactions and placed in
charge of the District or Taluk
Treasuries as the case may be.

Superintendents or Assistant
Superintendents of Police in District
Offices, Inspectors in Taluks, Jamadars

69.

Car.

Particulars	Amount	Total	Particulars	Amount	Total
TOTAL RECEIPTS.			TOTAL RECEIPTS.		

The Cash book of the Kasba Station should be checked by the Amildar at the close of each month and by Superintendent or Assistant Superintendents whenever he visits the Station.

The Cash book, Remittance Book,
and Acquittance Rolls should
be kept in the forms shown
below

below

Cash Book.

Dr. Receipts.					Expenditure. Cr.				
Date.	Particulars	Amount			Date.	Particulars.	Amount		
		Rs	as	p.			Rs	as	p.

Remittance Book.

Date.	Particulars	Amount			Signature of the Treasury Officer.
		Rs.	as	p.	

Acquittance Roll.

Date.	Names of Persons.	Particulars of payment.	Amount.	Signature of the Payee.

Copy
S. Shanmugam
M.A. Dist. Magistrate

11/5 28/7

5.12 61

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted.

No. 28
2 29/13

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 6th July 1909.

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,

Comptroller to the Govt. of

His Highness the Maharaja of Mysore.

To

C. S. Palasundaram Iyer Esq., B.A.,

Offg: Secretary to the Government of Mysore,

General and Revenue Department.

SIR,

I have the honor to acknowledge receipt of your docket No. J.2718/Pol.179-CS-10 dated 13th March 1909 forwarding a copy of a Memorandum from the Deputy Commissioner, Kolar District, re the embezzlement of Government money by the Kolar Taluk Police Station Writer, Ramaswami Naidu and enquiring whether any further checks can be devised to prevent such defalcations. On going through the papers, I find that it is not the system in vogue of drawing the Establishment bills of the Taluk Police or of disbursing their pay which led to the defalcation but failure of duty on the part of the Officers concerned.

The Deputy Commissioner of the Kolar District lays great stress on the procedure which, he states, was in vogue, prior to the issue of this office circular No.2011 dated 3/15th April 1903. Before the issue of this circular the pay of the Taluk Establishments was drawn from time to time according to requirements on simple receipts and a bill sent to the District Treasury

119 Police 179-06-12 9 8 2

Treasury Account Department.

1909

From

J. S. CHAKRAVARTI, Esq.,

M.A., F.R.A.S., etc.,

Comptroller to the Govt. of

H. H. the Maharaja of Mysore.

To

C. S. Balasundaram, Esq., B.A.,

Offg. Secretary to the Govt of Mysore,

General and Revenue Dept.

Dated

Despatched 6

Received

No. 78

29 13

July '09

Subject Matter.

Re the Embarrassment of Government money by the Kolar Taluk Police Station writer, Ramasami Aider, and enquiry whether any further checks can be devised to prevent such defalcations, stating that it is not the system in vogue of drawing the Estt. Bill of the Taluk Police or of disturbing their pay which led to the defalcation but failure of duty on the part of the Officers concerned.

Treasury for all payments made from 1st to 10th, and another from 11th to 20th, payment being refused to those who presented themselves after the 20th. In lieu of this a regular bill for pay due to each establishment was ordered to be prepared and drawn consistently with the rules in the Civil Account Code. The Circular neither did away with the countersignature of the Amildar in the case of Police Bills nor prohibited the Amildar from obtaining from the District Police Office the particulars required for checking the bills submitted to him by the Inspector for countersignature. As for the disbursement of the pay to the men, the circular distinctly pointed out the personal responsibility of the drawing Officer (Article 63, Civil Account Code) and it is his duty to make such arrangements as would ensure each one receiving his pay and his getting the acquittance roll signed by him. The commission of fraud in the present case was rendered possible not because the system was defective, but because the countersigning officer and paying officer failed to do their duty (Article 13, Civil Account Code.)

On examining the case I find that prior to the reorganization of the Police Force in April 1908 (Government Order No. J.2968-77/Pol.14-C7-2 dated 27th March 1908) there was no distinct allocation of the force either by Taluks or Districts. The men were posted for duty from one Taluk or District to another and no intimation of the additions to the District or Taluk Police was sent to this office. The audit was conducted with reference to each Taluk, the pay of the Taluk Police being drawn on a separate bill. The scale of the Taluk Police was altered from time to time on receipt of the monthly bills, after making due enquiry in regard to the increase or decrease as compared with the previous month's scale. It is one of such enquiries that led to the detection of fraud in the present case. The substitution of a District Scale for the Provincial Scale in accordance with the reorganization of the Police Force recently sanctioned by Government, which has to be strictly adhered to

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adhered to (as directed by Government in their Order No.F1.7602-3/
G1.F.260-08-2 dated 20th May 1909) is an improvement in this direc-
tion and it will enable both the Inspector General and this office
to exercise better scrutiny.

In his Memorandum the Deputy Commissioner of the Kolar District observes that in auditing the Kolar Taluk Police Establish-
-ment Bill for June 1905, this office has passed 17 x 7 and 16 x 7 as
equivalent to 124 and 117 and admitted pay of one and the same con-
stable whose name and number was entered twice in the bill. The
former error resulting in an excess payment of Rs.5/- arose in one
bill only by inadvertently passing the pay of 16 men at Rs.7/- each
as equivalent to 117 instead of 112 (the actual operation was not
multiplication but adding up a series of sevens). To arrive at
the other result viz., 17 x 7, Rs.7/- was apparently added to the
erroneous figure 117/-. The accountant who audited the bill is no
longer in this office and the Superintendent who reviewed the bill
has retired. As for the name and number of one of the constables
being shewn twice, this office does not audit the bills of such
establishments by names, and as in the case of inferior servants
and policemen whose pay does not exceed Rs.20/- their names are not
required to be entered in the bills (Vide Note 2 under Article 58,
Civil Account Code), the audit office does ^{not} scrutinize the entries.

I have the honor to be,

Sir,

Your most obedient servant,

Ischakravanti

Comptroller.

S.A.M.

Ab

Sl 13 61

No. 513 §. 1
61

OFFICE OF THE INSPECTOR-GENERAL OF POLICE IN MYSORE,

Dated Bangalore, 17th July 1909.

From

D. Devaraj Urs Esquire,
Inspector-General of Police in Mysore.

To

K. S. Chandrasekhara Iyer Esq., B.A., B.L.,
Secretary to the Government of H. H. the Maharaja of Mysore,
General and Revenue Departments.

SIR,

Your letter No.J2717/Police 179-08-9
dated 13th March 1909 calling for a report
regarding the embezzlement of Government money
by the Kolar Yasba Police Station writer,
Ramaswamy Naidu.

I have the honour to state that the
letter from the Deputy Commissioner, Kolar District,
referred to in your letter under reply, furnishes ^{the}
full facts of the case, reported after a thorough
investigation into the matter, and I agree with
him in his opinion.

The report, however, does not contain
the names of officers who have failed to exercise

check

III - 9th / 109 / 100
111 17/109 2/85
file no. 179
Sl. no 13
19 - 0

FROM

*The Inspector-General of
Police in Mysore.*

TO

*The Secretary to the Govt. of
H. H. the Maharaja of Mysore,
Gen. & Rev. Depts.*

Dated

Despatched

Received

General No. *5-131*
No. *61*

Enclosure No. *one*

Submitting a statement
showing the names of
officers with the amount
embodied by the constable
Kalan Kavalas during his tenure

65

Sir,

Wladimir Laz



statement showing the names of officers and also the amounts
respective

Drawers of the bills				Countersigning officers			
Name	Month to which the bill related	Amount			Name	Month to which the bill related	Amount
Madhava Rao Jamedar	Febry 1905	29	2	3	Mr. Morliyanja Iyer Amildar	Febry 05 to Dec 05 and Febry 06 to May 06	549 3 8
Mr. Vasudeva Rao Inspector	March 1905 May 1906	538	2	5	X Mr. Lakshminarasappa Taluk Shashtidar	January 06	18 1
B. Narain Rao Inspector	July 1906 to Dec 06 and Febry 07 except Aug 06	404	8	10	Mr. S. Anantaramiengar Amildar	July and September 06	103 3 2
Gowde Khan Jamedar	January 07 to March 07	178	7		Mr. G. V. Narayana Rao Amildar	October 06 to March 07	479 12 8
Y/N				Y/X			
Total		1150	4	6	Total		1150 4 6

G.I.S.

67

Police

File No. 179-cl

Serial No. 14

1/27/10

Diary No. of letter replied to —

Proceedings of the Government of His Highness
the Maharaja of Mysore.GENERAL AND REVENUE
SECRETARIAT.

(Police)

READ.—

, the

190

Date of issue 5th March 1910.

Signed by Mr. Shivaramaiah

Correspondence arising
with letter no. 643
224 dated the
8th March 1909, from the
Asst. Commr. and District Magistrate
The Kolar Dist. re the sub-
grant of Govt. money by

ORDER THEREON No.

Constable Writer Ramaswami
Naider of the Kolar Taluk
Police Office

2. Letter no. 78- I 2913
dated the 6th July 1909 from
the Comptroller, on the same
subject.

over

SUBJECT

On 6/3

68 3. Letter no. 513-61 dated
the 17th July 1909 from the I. G.
of Police in Mysore in the
same matter.

✓ 2,577-616 of 5/31
Police 149-06-14
May be

Police 149-062141
May be

Comptroller called for explanation for the ^{unauthorised} increase in the pay bill for Dec. 26 of one 1st class constable and three 2nd class constables in the case of the Kotan Taluk Police and of one 2nd class constable in the case of the town force.

The H. O. Inspector on comparing the said pay bill with the received & filed in copy ~~that had been noted to~~ the D. T. Police Office found that the pay of eleven 2nd class constables had been ^{former} included in the bill and drawn in excess. This gave rise to suspicion and copies

G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation, Sheet draft form.)

of pay bills for the previous months received in the P.O. Police Office were compared with the payments actually made in the treasury. The comparison disclosed an over-^{drawal} of Rs 1211-4-7. Thereupon a regular audit of the accounts of the Taluk Police Office was instituted which showed that the fraud ~~was~~^{had been} carried on systematically over a period of 24 months extending from February 1905 to March 1907, the amount so overdrawn being Rs 1150-4-6. Writu Ramaswami Naidu was eventually tried and convicted by the Sessions Judge of the Bangalore Division and was sentenced to undergo 3 years' rigorous imprisonment in all and to pay a fine of Rs 300 and in default to suffer further rigorous imprisonment for 6 months.

The ^{manner} ~~way~~ in which the Writu effected the embezzlement was as follows: - ^{The} correct copies of Baranwads

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

this defalcation

71

themselves as to the correct-
ness of the totals of the figures
given in the bills. The fraud
was at last noticed by
mere chance in the
Comptroller's office. Strict
compliance with the circular
no. 814-34 dated the 16th Feb
1881 of the J. G. of Police,
requiring ^{the} careful prepara-
-tion and punctual sub-
-mission of a monthly
disbursement statement
which should necessarily
 tally with the treasury figures
would probably have rendered
this defalcation difficult, if not impossible,
~~this defalcation~~ & would cer-
-tainly have brought it to
light much earlier. It is
to be regretted that owing
to the failure of the Pt. Police
Office to regularly check
and submit the disburse-
-ment statements to the
J. G. of Police, the writer was
enabled to continue his
malpractices without fear
of detection ~~from~~ ^{by} higher
officers. The Office of the J. G. of

72

Police cannot also be absolved from blame as the submission of the disbursement statements was not insisted on.

As regards the persons who are responsible to make good the loss caused to Govt. by the defaulting, the Dy. Comm. files the ^{liability} ~~responsibility~~ on the officers ~~who~~ ^{signed} the petty pay bills i.e. the Inspectors and Tamaddas ~~who signed them,~~

on the Khudkars, for the time being, who countersigned the bills and on the Taluk Sheristadars who encashed them. This list is defective both in respect of what it includes and what it omits. For example

it is difficult to see on what principle the Taluk Sheristadars who did not countersign and who simply encashed the bills can be held responsible. They

~~did not prepare the bills~~
~~did not countersign them.~~
~~had~~ ^{had not} they the means of checking

the figures entered in the pay bills as there was no distinct and definite allocation of the police force either by Taluk or by D.O. at that period. They were bound

G.R.S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

to encash the bills when
signed by the Inspector and
counter-signed by the Auditor.
On the other hand the Dy.
Commr. has practically
exonerated the officials of
the Dt. Police Office though,
~~according to his own showing,~~
that office failed to exercise
any check over the work of
the Taluk Police office. It was
the duty of that office to have
checked the disbursement
statements with the Barwans
on the one hand and the
treasury figures on the other.
But this was not done and
the fraud was allowed to go
on undetected. The responsibility
of the Dt. Police Office is all
the greater, because an in-
cident occurred in 1905 which
should have aroused suspicion.
In Feb 1905 the Asst. Supdt. of
Police asked the Taluk Police
Office to explain how a double
payment was made to constable
no 414 for the month of January
1905. Again in August of the
same year the Taluk Police

Office was asked to explain the discrepancy between the figures given ⁱⁿ the pay bills of the town police and the treasury figures.

Nevertheless the matter was not pursued further, with the result that the constable writer was left free to continue his ~~fraudulent~~ ^{frauds}. It is thus clear that the irresponsible officials of the Dist. Police Office, viz, the Dist. Supt. and the H. & R. Inspectors, ^{for the time being} should also be made to contribute to make up the loss which Govt. have ~~sustained~~ ^{suffered} through their negligence.

5. Though there is no reason to suspect them of any dishonest motives, Govt. after a careful consideration of the facts set forth above, direct that, as a disciplinary measure, the officers mentioned in the list hereto annexed, whose negligence contributed to the perpetration of the fraud, be made to pay the amount defalcated by Ramaswami Naidu less any amount that may be recovered from him in the

GENERAL AND REVENUE
SECRETARIAT.

(Continuation Sheet draft form.)

75
following proportion and
in proportion to the sums
embodied during each
officer's period:—

- (a) From the drawers of pay bills - one half.
(b) From the H.B. & Inspectors - one fourth.
(c) From the Auditors who countenanced the pay bills - one eighth.
(d) From the Supdts. of Police - one eighth payable.

The actual amount due by each

Officer will be settled by the Comptroller in

communication with the Deputy Commr.

Kolar & the fact

continued to get.

The recoveries ^{will} be made by monthly instal-

ments, each instalment not exceeding 25 per cent of

the pay ^{of the officers concerned}.

6. The Dy. Commr. attributes

the occurrence of the defalcation

partly to alleged shortcomings

in the existing procedure for

the preparation and cashing

of the pay bills and disburse-

ments to the members of

the force of the amount drawn

from the treasury. But the

Govt. agree with the Comptroller

in thinking that the ^{existing} procedure

is unobjectionable and that

the defalcation is entirely

attributable to the ~~failure~~

negligence

As in the
set annexed,
subject to any
correction to be
made by the Comptroller in

and subject to a
proportional deduction
in case any sum has
been realised from
Ramasami Naidu.

Since

copy of the officers referred
to above.

may this be printed & sent
to the Min. of Cons. for info.
Hys. - S.H. 19/1/10

S.H.
For Secretary

The I. G. of Police in Mysore
The Rev. Commr. in Mysore
The Comptroller to Govt.
The Dy. Commr. of the Kodak St.
The Dy. Commr. of the District for info.
Heads of Deptts

W.M.V.
28/2/10

Statement showing the amounts to be
in accordance with the proportions laid down in G.P.
No 131-4-0, the value of the Gold Hoards from Rs 1150-4-6
Writer Ra

Drawers of Bills				Countersigning Officers (Amilars)		
Name	Amount. (Half of the Total amount)			Name	Amount (One-eighth of the total amount)	
	Rs	as	p		Rs	as
Madhava Rao, Tamsar.	12	14	6	Mr. Kalyanjaya Iyer, Amilkar.	60	13
M. Vasudeva Rao, Inspector	238	5	11	M. Lakshminannappa, Taluk Sheristadar in charge of the Taluk.	2	
B. Narain Rao, Inspector.	179	3	3	Mr. S. Anantaramiyyar, Amilkar.	11	6
Gowd Khan, Tamsar.	79	0	7	Mr. C. V. Narain Rao, Amilkar.	53	2
Total.	509	8	3		127	6

recovered from the officers concerned, computed.

dated the 19/10, after deducting

the sum embegged by Kolar Kaveri Police Station
as per Naion.

Hd. Qr. Inspectors				Supds. of Police.			
Name.	Amount, (one-fourth of the total amount.)			Name	Amount, (one-eighth of the whole amount.)		
	Rs	as	p		Rs	as	p
P.R. Kalypuram Musalia	14	6	10	Mr. Syed Hussain	18	14	2
P. Subba Rao.	73	13	2	Mr. Sundararajaper, Jy. Asst. Comm. in charge.	7	8	9
C. Ramachandra Rao.	37	6	3	Mr. Venkateswara Rao	39	7	10
B. Narasimhan.	74	1	6	Mr. Viswanatha Rao.	61	7	4.
D. Akobala Rao.	55	0	4				
	254	12	1.		127	6	1.

Proceedings of the Government of His Highness the Maharaja of Mysore.

READ—

Correspondence ending with letter No. 6043-224, dated the 8th March 1909, from the Deputy Commissioner, Kolar District, *re* the embezzlement of Government money by constable writer Ramaswami Naidu of the Kolar Taluk Police Office.

2. Letter No. 78-I. 2913, dated the 6th July 1909, from the Comptroller, on the same subject.
3. Letter No. 513-61, dated the 17th July 1909, from the Inspector-General of Police in Mysore, in the same matter.

No. J. 2577-616—POLICE 179-06-14, DATED BANGALORE, 5TH MARCH 1910.

ORDER THEREON.—On the 12th April 1907, the Comptroller called for explanation for the unauthorised increase in the pay bill for December 1906, of one 1st class constable and three 2nd class constables in the cadre of the Kolar Taluk Police and of one 2nd class constable in the cadre of the town force. The Head-quarter Inspector on comparing the said pay bill with the copy received and filed in the District Police Office, found that the pay of eleven 2nd class constables had been included in the former and drawn in excess. This gave rise to suspicion, and copies of pay bills for the previous months received in the District Police Office, were compared with the payments actually made in the Treasury. The comparison disclosed an overdrawal of nearly Rs. 1,211-4-7. Thereupon, a regular audit of the accounts of the Taluk Police Office was instituted, which showed that fraud had been carried on systematically over a period of 24 months extending from February 1905 to March 1907, the amount so overdrawn being Rs. 1,150-4-6. Writer Ramaswami Naidu was eventually tried and convicted by the Sessions Judge of the Bangalore Division and was sentenced to undergo three years' rigorous imprisonment in all and to pay a fine of Rs. 300 and in default, to suffer further rigorous imprisonment for six months.

2. The manner in which the writer effected the embezzlement was as follows:—Correct copies of the barawards were prepared by him for record in the Taluk Office and for submission to the District Police Office. At the same time, he prepared false barawards for larger amounts for encashment in the Treasury. These, the writer himself cashed, the amounts entered in the cash book being those specified in the correct copies submitted to the Taluk and District Offices and not those actually drawn on the false barawards. The overdrawals were effected, in some months, by showing an increase in the cadre, in other months by erroneous totals, and in a few instances, by drawing again the pay of the individuals whose pay had already been drawn.

3. The commission of the fraud by the writer was facilitated by the absence of any kind of supervision by the Inspectors who signed the bills and by the Amildars who countersigned them, apparently without even satisfying themselves as to the correctness of the totals of the figures given in the bills. The fraud was at last noticed by mere chance in the Comptroller's office. Strict compliance with the circular No. 814-34, dated the 16th February 1881, of the Inspector-General of Police, requiring the careful preparation and punctual submission of a monthly disbursement statement which should necessarily tally with the treasury figures, would probably have rendered this defalcation difficult, if not impossible, and would certainly have brought it to light much earlier. It is to be regretted that owing to the failure of the District Police Office to regularly check and submit the disbursement statements to the Inspector-General of Police, the writer was enabled to continue his malpractices without fear of detection by higher officers. The office of the Inspector-General of Police cannot also be absolved from blame as the submission of the disbursement statements was not insisted on.

4. As regards the persons who are responsible to make good the loss caused to Government by the defalcation, the Deputy Commissioner fixes the liability on the officers who signed the pay bills, *i.e.*, the Inspectors and the Jainadars, on the Amildars for the time being, who countersigned the bills, and on the Taluk Sheristadars who encashed them. This list is defective both in respect of what it includes and what it omits. For example, it is difficult to see on what principle the Taluk

Proceedings of the Government of His Highness the Maharaja of Mysore,

Sheristadars who did not countersign and who simply encashed the bills can be held responsible. They had not the means of checking the figures entered in the pay bills as there was no distinct and definite allocation of the Police force either by taluks or by districts at that period. They were bound to encash the bills when signed by the Inspector and countersigned by the Amildar. On the other hand, the Deputy Commissioner has practically exonerated the officials of the District Police Office, though that office failed to exercise any check over the work of the Taluk Police Office. It was the duty of that office to have checked the disbursement statements with the baraward on the one hand and the treasury figures on the other. But this was not done and the fraud was allowed to go on undetected. The responsibility of the District Police Office is all the greater because an incident occurred in 1905 which should have aroused suspicion. In February 1905, the Assistant Superintendent of Police asked the Taluk Police Office to explain how a double payment was made to constable No. 414 for the month of January, 1905. Again in August of the same year, the Taluk Police Office was asked to explain the discrepancy between the figures given in the pay bills of the Town Police and the treasury figures. Nevertheless the matter was not pursued further, with the result that the constable writer was left free to continue his frauds. It is thus clear that the responsible officials of the District Police Office, *viz.*, the Assistant Superintendents and the Head-quarter Inspectors for the time being, should also be made to contribute to make up the loss which Government have suffered through their negligence.

5. Though there is no reason to suspect them of any dishonest motives, Government, after a careful consideration of the facts set forth above, direct that, as a disciplinary measure, the officers mentioned in the list hereto annexed, whose negligence contributed to the perpetration of the fraud, be made to pay the amount defalcated by Ramaswami Naidu, less any amount that may be recovered from him, in the following proportion and in proportion to the sums embezzled during each officer's period:—

(a) From the Drawers of pay bills	...	...	One-half.
(b) From the Head-quarter Inspectors	...	...	One-fourth
(c) From the Amildars who countersigned the pay bills	...	...	One-eighth
(d) From the Assistant Superintendents of Police...	...	...	One-eighth.

The actual amount payable by each officer will be as in the statement annexed, subject to any correction to be made by the Comptroller in communication with the Deputy Commissioner, Kolar District, and subject to a proportionate deduction, in case any sum has since been realised from Ramaswami Naidu. The recoveries will be made out of the pay or pension of the officer concerned by monthly instalments, each instalment not exceeding 25 per cent of the pay or pension.

6. The Deputy Commissioner attributes the occurrence of the defalcation partly to alleged shortcomings in the existing procedure for the preparation and cashing of the pay bills and disbursement to the members of the force of the amount drawn from the Treasury. But the Government agree with the Comptroller in thinking that the existing procedure is unobjectionable and that the defalcation is entirely attributable to the negligence of the officers referred to above.

C. S. BALASUNDARAM IYER,
Offg. Secy. to Govt., Gen. & Rev. Depts.

To—The Inspector-General of Police in Mysore.
The Revenue Commissioner in Mysore.
The Comptroller to Government.
The Deputy Commissioner of the Kolar District,
The Deputy Commissioners of other Districts for information
The Heads of Departments.

Judicial and Legislative (Police), dated 5th March 1910.

Statement showing the amounts to be recovered from the officers concerned, computed in accordance with the proportions laid down in Government Proceedings No. J. 2577-616—Police 179-06-14, dated the 5th March 1910, after deducting Rs. 131-4-0, the value of the (gold Addike) from Rs. 1,150-4-6, the sum embezzled by Kolar Kasba Police Station writer Ramaswami Naidu:—

Drawers of bills		Countersigning officers (Amildars)	
Name	Amount (half of the total amount)	Name	Amount (one-eighth of the total amount)
	2	3	4
	Rs. a. p.		Rs. a. p.
Madhava Rao, Jamadar ...	12 14 6	Mr. A. Mrityunjaya Iyer, Amildar ...	60 13 1
M. Vasudeva Rao, Inspector ...	238 5 11	M. Lakshminarasappa, Taluk Sheristadar in charge of the taluk ...	2 0 0
B. Narain Rao, Inspector ...	179 3 3	Mr. S. Anantharama Iyengar, Amildar ...	11 6 10
Ghouse Khan, Jamadar ...	79 0 7	Mr. C. V. Narayana Rao, Amildar ...	53 2 2
Total ...	509 8 3	Total ...	127 6 1

Head-quarter Inspectors		Superintendents of Police	
Name	Amount (one-fourth of the total amount)	Name	Amount (one-eighth of the total amount)
	6	7	8
	Rs. a. p.		Rs. a. p.
P. R. Kalyanasundara Mudaliar ...	14 6 10	Mr. Syeduddin Hussain ...	18 14 2
P. Subba Rao ...	73 13 2	Mr. T. K. Sundararajengar, Treasury Assistant Commissioner in charge ...	7 8 9
C. Ramachendra Rao ...	37 6 3	Mr. A. Vedantadesigam Iyengar ...	39 7 10
B. Naraina Iyengar ...	74 1 6	Mr. M. Viswanatha Rao ...	61 7 4
D. Ahobala Rao ...	55 0 4		
Total ...	254 12 1	Total ...	127 6 1

1909-10

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

JUDICIAL AND LEGISLATIVE
(POLICE)

PROCEEDINGS

Dated 5th March 1910

No. J. 2577-616
Police 179-06-14

Passing orders *re* the embezzlement
of Government money by constable writer
Ramaswami Naidu of the Kolar Taluk
Police Office.